



ANNUAL DRAFT BUDGET OF

NKANGALA DISTRICT MUNICIPALITY (DC31)

2017/18 TO 2019/20
MEDIUM TERM REVENUE AND
EXPENDITURE FORECASTS

Copies of this document can be viewed:

- At the Records section in the District municipal building
- At the head public libraries at local municipalities within the District
- At www.nkangaladm.gov.za

Table of Contents

PART 1 – ANNUAL BUDGET	1
1.1 MAYOR’S REPORT	1
1.2 COUNCIL RESOLUTIONS	2
1.3 EXECUTIVE SUMMARY	3
1.4 OPERATING REVENUE FRAMEWORK	5
1.5 OPERATING EXPENDITURE FRAMEWORK	7
1.6 CAPITAL EXPENDITURE	12
1.7 ANNUAL BUDGET TABLES	13
2 PART 2 – SUPPORTING DOCUMENTATION	41
2.1 OVERVIEW OF THE ANNUAL BUDGET PROCESS	41
2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP	44
2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS	52
2.4 OVERVIEW OF BUDGET RELATED-POLICIES	59
2.5 OVERVIEW OF BUDGET ASSUMPTIONS	63
2.6 OVERVIEW OF BUDGET FUNDING	67
2.7 EXPENDITURE ON GRANTS AND RECONCILIATIONS OF UNSPENT FUNDS	82
2.8 COUNCILLOR AND EMPLOYEE BENEFITS	84
2.9 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW	87
2.10 Municipal Manager's Quality Certificate	108
2.11 Organogram	116
2.12 Service Standards	117
2.13 Budget Timetable	119
2.14 Proposed Sundry Tariffs for the 2017/18- 2019/20	120
2.15 A Schedule mSCOA V5.4	129

List of Tables

Table 1 Consolidated Overview of the 2017/18 MTREF	4
Table 2 Summary of revenue classified by main revenue source	5
Table 3 Percentage growth in revenue by main revenue source.....	6
Table 4 Operating Transfers and Grant Receipts	6
Table 5 Summary of operating expenditure by standard classification item	8
Table 6 Breakdown of the main expenditure categories per Local Municipality	11
Table 7 Operational repairs and maintenance.....	12
Table 8 2017/18 Medium-term capital budget per asset class	13
Table 9 MBRR Table A1 - Budget Summary	14
Table 10 Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification).....	17
Table 11 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)	20
Table 12 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)	23
Table 13 Contributions to Local Municipalities per municipality	26
Table 14 Indicative - Contributions to Local Municipalities per municipality Error! Bookmark not defined.	
Table 14 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source.....	27
Table 15 MBRR Table A6 - Budgeted Financial Position.....	32
Table 16 MBRR Table A7 - Budgeted Cash Flow Statement	35
Table 18 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation.....	37
Table 18 MBRR Table A8 – Cash Backed Reserves/Accumulated Surplus Reconciliation	37
Table 19 MBRR Table A9 - Asset Management	38
Table 20 MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue	47
Table 21 MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure	48
Table 22 MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure	50
Table 23 MBRR Table SA7 - Measurable performance objectives (replaced with QUARTERLY PROJECTIONS OF SERVICE DELIVERY TARGETS AND PERFORMANCE INDICATORS AS PER APPROVED SDBIP).....	54
Table 24 MBRR Table SA8 - Performance indicators and benchmarks	56
Table 25 Credit rating outlook	66
Table 26 Breakdown of the operating revenue over the medium-term.....	67
Table 27 MBRR SA15 – Detail Investment Information	69
Table 28 MBRR SA16 – Investment particulars by maturity	70
Table 29 MBRR Table SA 17 - Detail of borrowings.....	71
Table 30 MBRR Table SA 18 - Capital transfers and grant receipts	72
Table 31 MBRR Table A7 - Budget cash flow statement	74

Table 32 MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation.....	76
Table 33 MBRR SA10 – Funding compliance measurement	78
Table 34 MBRR SA19 - Expenditure on transfers and grant programmes	82
Table 35 MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds	83
Table 36 MBRR SA22 - Summary of councillor and staff benefits.....	84
Table 37 MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/ senior managers)	85
Table 38 MBRR SA24 – Summary of personnel numbers	86
Table 39 MBRR SA25 - Budgeted monthly revenue by source and expenditure by type.....	87
Table 40 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)	88
Table 41 MBRR SA27 - Budgeted monthly revenue and expenditure (standard classification)	89
Table 42 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)	90
Table 43 MBRR SA29 - Budgeted monthly capital expenditure (standard classification)	91
Table 44 MBRR SA30 - Budgeted monthly cash flow.....	92
Table 45 MBRR SA34a – Capital expenditure on new assets by class.....	93
Table 46 MBRR SA34c – Repairs & Maintenance by asset class	95
Table 47 MBRR SA34d – Repairs & Maintenance by asset class.....	96
Table 48 MBRR SA35 – Future financial implications of the capital budget	97
Table 49 MBRR SA1 – Supporting detail to budgeted financial performance	98
Table 50 MBRR SA2 – Matrix Financial Performance Budget (revenue source/expenditure type and dept.).....	102
Table 51 MBRR SA3 – Supporting detail to Budgeted Financial Position.....	Error! Bookmark not defined.
Table 51 MBRR SA6 – Reconciliation of IDP strategic objectives and budget (capital exp).....	105
Table 52 MBRR SA21 - Transfers & grants made by the municipality	107
Municipal Manager's Quality Certificate.....	108
Organogram:.....	116
Service Standards.....	117
Budget Timetable.....	119
Proposed Sundry Tariffs for the 2017/18- 2019/20.....	120
A Schedule Mscoa V5.4.....	129

List of Figures

Figure 1 Main operational expenditure categories for the 2017/18 financial year	10
Figure 2 Expenditure by major type	25
Figure 3 Planning, budgeting and reporting cycle	52
Figure 4 Definition of Performance information concepts.....	53
Figure 5 Breakdown operating revenue over the 2017/18 MTREF of	68
Figure 6 Decline in outstanding borrowing (long-term liabilities).....	72
Figure 7 Cash and cash equivalents / Cash backed reserves and accumulated funds.....	77

Abbreviations and Acronyms

AMR	Automated Meter Reading	MEC	Member of the Executive Committee
ASGISA	Accelerated and Shared Growth Initiative	MFMA	Municipal Financial Management Act Programme
BPC	Budget Planning Committee	MIG	Municipal Infrastructure Grant
CBD	Central Business District	MM	Municipal Manager
CFO	Chief Financial Officer	MMC	Member of Mayoral Committee
CPI	Consumer Price Index	MPRA	Municipal Properties Rates Act
CRRF	Capital Replacement Reserve Fund	MSA	Municipal Systems Act
DBSA	Development Bank of South Africa	MTEF	Medium-term Expenditure Framework
DoRA	Division of Revenue Act	MTREF	Medium-term Revenue and Expenditure Framework
DWA	Department of Water Affairs	NERSA	National Electricity Regulator South Africa
EE	Employment Equity	NDM	Nkangala District Municipality
EEDSM	Energy Efficiency Demand Side Management	NGO	Non-Governmental organisations
EM	Executive Mayor	NKPIs	National Key Performance Indicators
FBS	Free basic services	OHS	Occupational Health and Safety
GAMAP	Generally Accepted Municipal Accounting Practice	OP	Operational Plan
GDP	Gross domestic product	PBO	Public Benefit Organisations
GDS	Gauteng Growth and Development Strategy	PHC	Provincial Health Care
GFS	Government Financial Statistics	PMS	Performance Management System
GRAP	General Recognised Accounting Practice	PPE	Property Plant and Equipment
HR	Human Resources	PPP	Public Private Partnership
HSRC	Human Science Research Council	PTIS	Public Transport Infrastructure System
IDP	Integrated Development Strategy	RG	Restructuring Grant
IT	Information Technology	RSC	Regional Services Council
kℓ	kilolitre	SALGA	South African Local Government Association
km	kilometre	SAPS	South African Police Service
KPA	Key Performance Area	SDBIP	Service Delivery Budget Implementation Plan
KPI	Key Performance Indicator	SMME	Small Micro and Medium Enterprises
kWh	kilowatt		
ℓ	litre		
LED	Local Economic Development		

Part 1 – Annual Budget

1.1 Mayor's Report

FOREWORD TO THE BUDGET 2017/18 BY THE EXECUTIVE MAYOR, CLR L M MALATJIE

In accordance with the provisions of the laws that govern the affairs of the municipality, we embarked on a process of consultations with local communities, sector departments, business and other stakeholders with the view to finally present the IDP and Budget for the 2017-2018 financial year. Through our outreach programme, the District had fruitful meetings with communities and the people have acknowledged the work done by the District. However, many also made it clear to us that more impact-making and decisive change is urgently needed. Furthermore, the situation on the ground requires an effective turnaround plan from the District and that it is really about doing things differently and also acting on what may not have been acted upon quickly before.

Once again, we are proud to receive yet another clean audit for the 2015/2016 financial year. It is now two years in a row obtaining clean Audit outcomes from the Auditor General. This great feat needs to be emulated by the constituent local municipalities which still need the assistance of our internal Audit Committee as a shared service in the entire District. The Adjustment Budget 2016/2017 accordingly carries the hopes and aspirations of the masses of our communities and we believe it will continue to guide us over the next financial year in our collective endeavours of building a better life for all the people in our district, combating the triple challenges of unemployment, poverty and inequality.

The Executive and the officials met on the 01-04 December 2016 at Birchwood Hotel in Boksburg to review the strategy, projects and performance of the District Municipality and introduced a much needed sense of urgency in order to strengthen our efforts to create better lives for all the people of the District. Budgeting is primarily about the choices that the municipality has to make between competing priorities and fiscal realities. The challenge is to do more with the available limited resources. We need to remain focused on the effective delivery of the core municipal services through the application of efficient and effective service delivery mechanisms.

We are determined to ensure that this budget will see to it that our people will experience significant improvement in the delivery of municipal services. In the IDP we have set clear targets for the predetermined outcomes. Our cardinal objective of this budget inter alia is to create conditions for an inclusive economy that will reduce unemployment, poverty and inequality and produce decent jobs and sustainable livelihoods. We envisage to see more and more rural communities benefiting from investments in basic services such as water, electricity, sanitation and road infrastructure.

Together with our communities, social partners, business sector and all stakeholders we can achieve more as a District.

1.2 Council Resolutions

On 29 March 2017 the Council of Nkangala District Municipality met in the Council Chambers of Nkangala District Municipality to consider the tabling of the draft annual budget of the municipality for the financial year 2017/18. The following resolutions were tabled with the draft budget under item **DM --/03/2017**:

1. The Council of Nkangala District Municipality, acting in terms of sections 16 and 24 of the Municipal Finance Management Act, (Act 56 of 2003) approved:
 - 1.1. The annual budget of the municipality for the financial year 2017/18 and the multi-year and single-year capital appropriations as set out in the following tables:
 - 1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table 10 on page 13;
 - 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table 11 on page 15;
 - 1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table 12 on page 17; and
 - 1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table 15 on page 22.
 - 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
 - 1.2.1. Budgeted Financial Position as contained in Table 16 on page 24;
 - 1.2.2. Budgeted Cash Flows as contained in Table 17 on page 26;
 - 1.2.3. Cash backed reserves and accumulated surplus reconciliation as contained in Table 18 on page 27;
 - 1.2.4. Asset management as contained in Table 20 on page 29; and
 - 1.2.5. Basic service delivery measurement as contained in Table 23 on page 38.
 - 1.3. The project priority list as submitted by local municipalities in table 6 page 9 was confirmed.
 - 1.4. The quality certification of the draft budget signed by the Municipal Manager as required by section 5 of the Municipal Budget and Reporting regulations attached on page --- be noted.
 - 1.5. The Sundry tariffs for the draft Annual Budget 2017/18 – 2019/20 be approved as contained on pages ----
 - 1.6. The organogram for the draft Annual Budget 2017/18 – 2019/20 be considered under a separate item DM /03/2017 with positions aimed at strengthening the organisations' performance to ensure that the priorities set out in the IDP and matters raised by the Auditor General, be noted
 - 1.7. The Budget timetable for 2018/2019 attached as figure 9 page 97 was approved.
 - 1.8. The draft Budget, through the consultation processes to follow, be considered and reduced in the second and third outer years to remain within sustainable measures.

RECOMMENDATION

OF THE

EXECUTIVE MAYOR

DM307/03/2017

**DRAFT ANNUAL BUDGET 2017/2018: DRAFT MEDIUM TERM EXPENDITURE AND REVENUE FRAMEWORK (MTREF)
2017/2018 to 2019/2020**

THE EXECUTIVE MAYOR RESOLVED TO RECOMMEND:

- 1 **THAT** the draft annual budget for the financial year 2017/18 and the multi-year and single-year capital appropriations attached hereto as **ANNEXURE "ZZ" page 1085 to 1314**, be noted in terms of section 16(2) of the Municipal Finance Management Act, 2003 (Act 56 of 2003) as set out in the following tables:
 - i Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in **ANNEXURE "ZZ" page 1232 and page 1263**;
 - ii Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in **ANNEXURE "ZZ" page 1234 and page 1266**;
 - iii Budgeted Financial Performance (revenue by source and expenditure by type) as contained **ANNEXURE "ZZ" page 1237 and page 1268**
 - iv Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained **ANNEXURE "ZZ" page 1238 and page 1269**.
- 2 **THAT** the financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and service delivery targets be noted as set out in the following tables:
 - i. Budgeted Financial Position as contained in **ANNEXURE "ZZ" page 1240 and page 1271**;
 - ii. Budgeted Cash Flows as contained in **ANNEXURE "ZZ" page 1241 and page 1272**;
 - iii. Cash backed reserves and accumulated surplus reconciliation as contained in **ANNEXURE "ZZ" page 1242 and page 1273**;
 - iv. Asset management as contained in **ANNEXURE "ZZ" page 1243 and page 1274**.
- 3 **THAT** the quality certification of the draft budget signed by the Acting Municipal Manager as required by section 5 of the Municipal Budget and Reporting regulations attached hereto as **ANNEXURE "ZZ" page 1209** be noted.
- 4 **THAT** the Sundry tariffs for the draft Annual Budget 2017/18 – 2019/20 be approved as contained in **ANNEXURE "ZZ" page 1221**.
- 5 **THAT** the organogram for the draft Annual Budget 2017/18 – 2019/20 be considered under a separate item **DM-CONF14/03/2017** with positions aimed at strengthening the organisations' performance to ensure that the priorities set out in the IDP and matters raised by the Auditor General. **ANNEXURE "ZZ" page 1217**.
- 6 **THAT** the Budget timetable for 2018/19 attached as **ANNEXURE "ZZ" page 1220** be noted.
- 7 **THAT** the draft Budget, through consultation processes to follow, be considered and reduced in the second and third outer years to remain within sustainable measures.

DM308/03/2017

REVIEWAL OF COUNCIL POLICIES

THE EXECUTIVE MAYOR RESOLVED TO RECOMMEND:

- 1 **THAT** the report on the Process of Review of Council Policies be noted.
- 2 **THAT** the report on the Process of Review of Council Policies be approved and consultation of all relevant stakeholders should take effect immediately.
- 3 **THAT** the Reviewed policies be submitted to Council for approval by May month.
- 4 **THAT** all other policies will be reviewed as and when there is an operational need.

1.3 Executive Summary

The application of sound financial management principles for the compilation of the District's financial plan is essential and critical to ensure that the District remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The District's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship. A critical review was also undertaken of expenditures on non-core and 'nice to have' items. Key areas where savings were realized were on operational administrative expenditure.

The District has undertaken various customer care initiatives to ensure the municipality truly involves all citizens in the process of ensuring a people lead government.

National Treasury's MFMA Circular No. 51, 54, 55, 58, 70, 72, 74, 75, 78, 85 and 86 were used to guide the compilation of the 2017/18 MTREF.

The main challenges experienced during the compilation of the 2017/18 MTREF can be summarised as follows:

- The ongoing difficulties in the national and local economy;
- Aging and poorly maintained water, roads and electricity infrastructure;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;

The following budget principles and guidelines directly informed the compilation of the 2017/18 MTREF:

- The 2016/17 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2017/18 annual budget;
- Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;
- The following items and allocations to these items had to be supported by a list and/or motivation setting out the intention and cost of the expenditure which was used to prioritise expenditures:
 - Special Projects;
 - Consultant Fees;
 - Furniture and office equipment;
 - Special Events;
 - Refreshments and entertainment;
 - Ad-hoc travelling; and
 - Subsistence, Travelling & Conference fees (national & international).

In light of the latest version of the mSCOA chart, reclassifications of items will be necessary. Hence, MFMA Circular 86 (issued 8 March 2017) and the subsequent changes to the A schedule to accommodate the latest version of the mSCOA chart V6.1, makes provision for municipalities who have already converted to mSCOA to adopt two sets of A schedules. Please see extract below from the circular par 7.1:

“According to international best practices, it is appropriate to reclassify historical information in line with the changes that occur in the Standard Chart of Accounts. However considering our own circumstances and the technical capability of smaller municipalities, it is proposed that municipalities disclose audited and the current years’ (2016/17) information using version 2.8 of the A schedule. In relation to the 2017/18 MTREF municipalities must use version 6.1 of the A schedule. By implication two separate schedules must be submitted.”

In view of the aforementioned, the following table is a consolidated overview of the proposed 2017/18 Medium-term Revenue and Expenditure Framework:

Table 1 Consolidated Overview of the 2017/18 MTREF

Description	Adjustment Budget year 2016/2017 Millions	Budget year 2017/2018 Millions	Budget year 2018/2019 Millions	Budget year 2019/2020 Millions
Total Operating Revenue	366 599	371 213	371 783	377 300
Total Operating Expenditure	487 831	377 279	405 215	419 103
Surplus/ (Deficit) for the year	(121 232)	(6 066)	(33 432)	(41 803)
Transfers recognised – capital or Contributed Assets	2 076	2 175	2 280	2 408
Surplus/ (Deficit) for the year after transfers recognised and contributed assets	(119 156)	(3 891)	(31 152)	(39 395)
Total Capital Expenditure	39 339	28 885	10 450	5 935

Total Loan Redemption	3 353	3 303	3 303	1 793
-----------------------	-------	-------	-------	-------

Total operating revenue has declined by 1.26 per cent or R4,614 million to R371,213 million for the 2017/18 financial year when compared to the 2016/17 Adjustments Budget. For the two outer years, operational revenue will increase by 0.15 and 1.48 per cent respectively, equating to a total revenue growth of R10,701 million over the MTREF when compared to the 2016/17 financial year.

Total operating expenditure for the 2017/18 financial year has been appropriated at R377,279 million and translates into a budgeted deficit of R3,891 million, which will be funded from the accumulated operating surpluses. When compared to the 2016/17 Adjustments Budget, operational expenditure has decreased by 22.66 per cent in the 2017/18 budget and increased by 7.4 per cent for the 2018/19 budget and increase with 3.43 per cent for the 2019/20 budget year of the MTREF.

The capital budget of R28,885 million for 2017/18 declined with 25.48 per cent compared to the 2016/17 Adjustment Budget. The capital programme decreases to R10,450 million in the 2018/19 financial year and decreased to R5,935 in 2019/20. The capital budget will be funded from internally generated funds and accumulated surplus.

1.4 Operating Revenue Framework

For Nkangala District Municipality to continue improving the quality of services provided to its citizens and local municipalities it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the District and continued economic development;
- Efficient revenue management,;

The following table is a summary of the 2017/18 MTREF (classified by main revenue source):

Table 2 Summary of revenue classified by main revenue source

DC31 Nkangala - Table A1 Budget Summary

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	28 431	31 084	38 235	17 880	25 580	21 580	16 042	-	-	-
Transfers recognised - operational	313 813	329 709	338 036	337 235	337 235	337 235	252 033	-	-	-
Other own revenue	2 294	3 470	3 455	691	3 784	2 022	2 859	-	-	-
Total Revenue (excluding capital transfers and contributions)	344 538	364 263	379 727	355 806	366 599	360 837	270 935	-	-	-

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	-	-	-	-	25 450	22 459	20 468
Transfers recognised - operational	-	-	-	-	-	-	-	344 488	347 966	355 394
Other own revenue	-	-	-	-	-	-	-	1 275	1 358	1 438
Total Revenue (excluding capital transfers and contributions)	-	-	-	-	-	-	-	371 213	371 783	377 300

Table 3 Percentage growth in revenue by main revenue source

Description	Current Year 2016/17	2017/18 Medium Term Revenue & Expenditure Framework					
R thousands	Adjusted Budget	Budget Year 2017/18	%	Budget Year +1 2018/19	%	Budget Year +2 2019/20	%
Financial Performance							
Investment revenue	25 580	25 450	-0.51	22 459	-11.75	20 468	-8.86
Transfers recognised - operational	337 235	344 488	2.15	347 966	1.01	355 394	2.13
Other own revenue	3 784	1 275	-66.30	1 358	6.46	1 438	5.93
Total Revenue (excluding capital transfers and contributions)	366 599	371 213	1.26	371 783	0.15	377 300	1.48

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

Operating Grants form a significant percentage of the revenue basket for the District. In the 2017/18 financial year, the operating grants total R344,488 million and constitute 92.80 per cent. This increases to R347,966 million and R355,394 million in the respective financial years of the MTREF. The main portion of the operating grants is the RSC Levy Replacement grant, which can be classified as own revenue as well because it replaced the RSC Levies that were abolished in 2006.

Table 4 Operating Transfers and Grant Receipts

Description	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand							Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
RSC Levy Replacement Grant and Equitable Share	308 850	318 017	326 223	333 667	333 667	333 667	339 056	343 843	354 394
Finance Management Grant	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 000	1 000
Municipal Systems Improvement	890	934	930				-	3 123	-
Expanded Public Works Program	1 000	2 121	2 280	2 318	2 318	2 318	-	-	-
Provincial Treasury Data cleansing	1 763	1 694	3 000				-	-	-
Public donation mining house	60	5 563	-	-	-	-	-	-	-
Total Grant Revenue (excluding capital transfers and contributions)	313 813	329 709	334 015	337 235	337 235	337 235	344 488	347 966	355 394

Investment revenue is the second largest revenue source totalling 6.86 per cent or R25,450 million and decreases to R20,468 million by 2019/20. The third largest source is 'other revenue' which consists of various items such as income received from discounts, sale of tender documents and sundry income.

It must also be appreciated that the consumer price index, as measured by CPI, is not a good measure of the cost increases of goods and services relevant to municipalities. The basket of goods and services utilised for the calculation of the CPI consist of items such as food, petrol and medical services, whereas the cost drivers of a municipality are informed by items such as the cost of remuneration, petrol, diesel, contracted services etc. The current challenge facing the District is managing the gap between cost drivers and revenue income, as any shortfall must be made up by either operational efficiency gains or service level reductions.

1.5 Operating Expenditure Framework

The District's expenditure framework for the 2017/18 budget and MTREF is informed by the following:

- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The contribution to local municipalities is aligned to the asset, IDP and backlog eradication plan;
- Operational gains and efficiencies will be directed to funding the contribution to local municipalities and other core services; and
- Project lists submitted by local municipalities.

The following table is a high level summary of the 2017/18 budget and MTREF (classified per main type of operating expenditure):

Table 5 Summary of operating expenditure by standard classification item

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full-year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Employee costs	55 981	71 257	90 060	120 523	117 604	110 983	67 642	129 097	137 747	146 150
Remuneration of councillors	11 598	12 691	12 882	14 348	15 101	14 383	8 523	13 531	14 438	15 319
Depreciation & asset impairment	8 312	7 910	9 566	9 585	9 959	9 693	6 393	10 912	13 922	15 314
Finance charges	4 557	4 491	1 519	1 583	900	993	347	1 296	968	516
Contracted services	73 381	77 977	30 847	44 114	55 990	52 208	21 130	51 843	52 379	51 072
Transfers and grants	231 013	126 083	177 349	205 917	240 344	240 644	103 768	116 599	129 131	131 423
Other expenditure	26 137	34 108	34 624	45 836	48 163	48 232	19 775	54 001	56 629	59 309
Loss on sale of Property	6 928	(570)	(28)	-	-	-	-	-	-	-
Total Expenditure	417 909	333 947	356 818	441 906	488 061	477 136	227 578	377 279	405 215	419 103

The budgeted allocation for employee related costs for the 2017/18 financial year totals R129,097 million, which equals 34.22 per cent of the total operating expenditure. Based on circulars 74, 75, 78, 85 & 86, salary increases have been factored into this budget at a percentage increase of 7.0 per cent for the 2017/18 financial year. An annual increase of CPI + 0.25% per cent has been included in the two outer years of the MTREF.

Provision has been made in the budget to include positions in the organogram to ensure that the priorities set out in the IDP and matters raised by the Auditor General are adequately attended to. These positions aim to strengthen accelerate Budget expenditure.

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the District's budget and allowed for an increase rate of 6.7 per cent.

The provision of debt impairment was determined based on an annual collection rate of 99 per cent and the Credit Control and Debt Collection Policy of the District. For the 2017/18 financial year this amount is immaterial. While this expenditure is considered to be a non-cash flow item, it informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R10,912 million for the 2017/18 financial and equates to 2.89 per cent of the total operating expenditure.

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges make up 0.34 per cent (R1,296 million) of operating expenditure excluding annual redemption for 2017/18 and decreases to R0,516 million by 2019/20.

Other expenditure comprises of various line items relating to the daily operations of the municipality. Other expenditure increased with 1.62 per cent for 2017/18 and increase at 2.99 and decreased at 1.26 per cent for the two outer years. Further details relating to contracted services can be seen in table 49 MBRR SA1 (see page 76)

The following graphical presentation gives a breakdown of the main expenditure categories for the 2017/18 financial year.

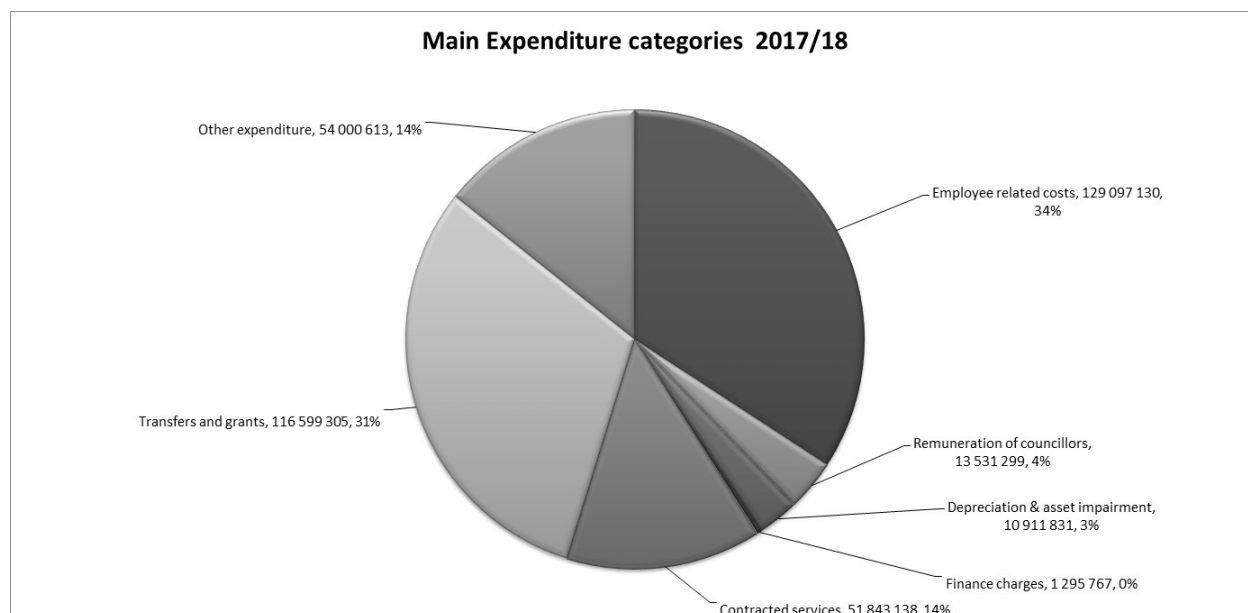


Figure 1 Main operational expenditure categories for the 2017/18 financial year

1.5.1 Priority given to Contribution to Local Municipalities

The prioritised projects submitted by Local Municipalities as contained in the approved 2017/18 IDP of the District to improve service delivery and eradicate backlogs was the main focus for this expenditure category.

The following table gives a breakdown of the main expenditure categories per Local Municipality for the 2017/18 financial year.

Table 6 Breakdown of the main expenditure categories per Local Municipality

DC31 Nkangala District Municipality Transfers & grants made	2017/2018	2018/201	2019/202
DR JS MOROKA Local municipality	10 290 868	12 152 477	21 569 272
Community and Social Services: Community and Social Services	73 338	81 667	105 000
Finance and Admin: Finance and Admin	420 000	445 200	471 912
Nkangala: Community and Social Services	70 000	349 200	78 650
Nkangala: Finance and Admin	480 000	480 000	480 000
Nkangala: Planning and Development	2 300 000	2 050 000	2 700 000
Nkangala: Water	2 000 000	3 027 310	-
Road Transport: Road Transport	-	-	11 633 045
Water: Water	4 947 530	5 719 100	6 100 665
EMAKHAZENI Local municipality	21 577 367	14 732 557	16 028 552
Community and Social Services: Community and Social Services	35 000	40 000	45 000
Finance and Admin: Finance and Admin	420 000	445 200	471 912
Nkangala: Community and Social Services	108 338	115 867	430 150
Nkangala: Finance and Admin	160 000	660 000	160 000
Nkangala: Planning and Development	3 100 000	1 550 000	1 700 000
Nkangala: Public Safety	4 000 000	900 000	1 200 000
Nkangala: Water	4 750 000	-	-
Water: Water	9 004 029	11 021 490	12 021 490
EMALAHLENI Local municipality	21 481 099	22 363 357	14 344 368
Community and Social Services: Community and Social Services	73 338	81 667	105 000
Finance and Admin: Finance and Admin	480 000	508 800	539 328
Nkangala: Community and Social Services	70 000	349 200	78 650
Nkangala: Finance and Admin	620 000	620 000	620 000
Nkangala: Public Safety	1 800 000	-	-
Nkangala: Road Transport	2 700 000	-	-
Nkangala: Waste Water Management	7 250 000	13 001 390	13 001 390
Nkangala: Water	250 000	-	-
Water: Water	8 237 761	7 802 300	-
NKANGALA DC31 cross boundary projects	28 745 000	30 307 754	25 497 254
Community and Social Services: Community and Social Services	2 770 000	3 020 000	450 000
Finance and Admin: Finance and Admin	2 500 000	1 464 750	1 464 750
Nkangala: Community and Social Services	850 000	200 000	220 000
Nkangala: Planning and Development	14 450 000	18 343 000	15 954 500
Nkangala: Road Transport	-	2 280 000	2 408 000
Planning and Development: Planning and Development	6 000 000	5 000 004	5 000 004
Road Transport: Road Transport	2 175 000	-	-
STEVE TSHWETE Local municipality	883 338	18 653 787	21 712 098
Community and Social Services: Community and Social Services	35 000	40 000	45 000
Finance and Admin: Finance and Admin	480 000	508 800	539 328
Nkangala: Community and Social Services	368 338	115 867	138 650
Nkangala: Road Transport	-	10 989 120	10 989 120
Nkangala: Water	-	7 000 000	10 000 000
THEMBISILE HANI Local municipality	20 171 990	20 153 397	20 457 902
Community and Social Services: Community and Social Services	73 338	81 667	105 000
Finance and Admin: Finance and Admin	420 000	445 200	471 912
Nkangala: Community and Social Services	330 000	74 200	78 650
Nkangala: Finance and Admin	2 690 000	190 000	190 000
Nkangala: Planning and Development	2 800 000	1 450 000	1 700 000
Nkangala: Waste Water Management	3 930 000	1 017 110	-
Nkangala: Water	2 500 000	2 033 782	1 528 435
Planning and Development: Planning and Development	1 000 000	-	-
Road Transport: Road Transport	5 858 652	14 861 438	16 383 905
Water: Water	570 000	-	-
VICTOR KHANYE Local municipality	13 449 643	10 768 027	11 814 022
Community and Social Services: Community and Social Services	35 000	40 000	45 000
Finance and Admin: Finance and Admin	420 000	445 200	471 912
Nkangala: Community and Social Services	568 338	115 867	430 150
Nkangala: Finance and Admin	340 000	340 000	340 000
Nkangala: Planning and Development	800 000	300 000	10 526 960
Nkangala: Road Transport	2 700 000	-	-
Nkangala: Waste Water Management	8 336 305	9 526 960	-
Nkangala: Water	250 000	-	-
Grand Total	116 599 305	129 131 356	131 423 468

1.5.2 Priority given to repairs and maintenance

Aligned to the priority being given to preserving and maintaining the District's current infrastructure, which amongst others include the main office building of the District, the 2017/18 budget and MTREF provide for extensive growth in the area of asset maintenance, as informed by the repairs and maintenance plan of the District. In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services. Considering that the only cost driver for the District is contracted services, the following table is a consolidation of all the expenditures associated with repairs and maintenance. The repairs and maintenance is 2.53% of the total operating expenditure and 5.3% of the carrying value of Property, Plant and Equipment.

Table 7 Operational repairs and maintenance

The table below provides a breakdown of the repairs and maintenance:

Description	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Depreciation & asset impairment	8 312	7 910	9 566	9 585	9 959	9 693	10 912	13 922	15 314
Repairs and Maintenance	54 886	17 545	6 721	7 173	6 210	4 854	9 557	9 273	7 733

1.6 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

Table 8 2017/18 Medium-term capital budget per asset class

DC31 Nkangala District Municipality Capital Expenditure	2017/2018	2018/2019	2019/2020
Non-current Assets	28 884 500	10 450 000	5 935 000
Intangible Assets	2 750 000	-	-
Other	2 750 000	-	-
Property Plant and Equipment	26 134 500	10 450 000	5 935 000
Computer Equipment	2 800 000	2 800 000	2 700 000
Furniture and Office Equipment	5 807 000	250 000	115 000
Machinery and Equipment	8 390 000	1 000 000	1 000 000
Other Assets	6 037 500	4 700 000	220 000
Transport Assets	3 100 000	1 700 000	1 900 000
Grand Total	28 884 500	10 450 000	5 935 000

Total assets represent R28,885 million of the total budget. Further detail relating to asset classes and proposed capital expenditure is contained in Table 20 MBRR A9 (Asset Management) on page 28. In addition to the MBRR Table A9, MBRR Tables SA34a and SA34c provides a detailed breakdown of the capital programme relating to new asset construction, capital asset renewal as well as operational repairs and maintenance by asset class (refer to pages 94 and 95). Some of the salient projects to be undertaken over the medium-term includes, amongst others:

1.6.1 Future operational cost of new infrastructure

The future operational costs and revenues associated with the capital programme have been included in Table 48 MBRR SA35 on page 96. This table shows that future operational costs associated with the capital programme totals R20,468 million in 2017/18 and escalates to R23,196 million by 2018/19. This concomitant operational expenditure is expected to escalate to R23,048 million by 2019/20. It needs to be noted that as part of the 2017/18 MTREF, this expenditure has been factored into the two outer years of the operational budget.

1.7 Annual Budget Tables

The following eighteen pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2017/18 budget and MTREF as approved by the Council. Each table is accompanied by *explanatory notes* on the facing page.

Table 9 MBRR Table A1 - Budget Summary

DC31 Nkangala - Table A1 Budget Summary

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	28 431	31 084	38 235	17 880	25 580	21 580	16 042	-	-	-
Transfers recognised - operational	313 813	329 709	338 036	337 235	337 235	337 235	252 033	-	-	-
Other own revenue	2 294	3 470	3 455	691	3 784	2 022	2 859	-	-	-
Total Revenue (excluding capital transfers and contributions)	344 538	364 263	379 727	355 806	366 599	360 837	270 935	-	-	-
Employee costs	55 981	71 257	90 060	120 523	117 604	110 983	67 642	-	-	-
Remuneration of councillors	11 598	12 691	12 882	14 348	15 101	14 383	8 523	-	-	-
Depreciation & asset impairment	8 312	7 910	9 566	9 585	9 959	9 693	6 393	-	-	-
Finance charges	4 557	4 491	1 519	1 583	900	993	347	-	-	-
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants	231 013	126 083	177 349	205 917	240 344	240 644	103 768	-	-	-
Other expenditure	106 447	111 515	65 443	89 950	104 153	100 439	40 906	-	-	-
Total Expenditure	417 909	333 947	356 818	441 906	488 061	477 136	227 578	-	-	-
Surplus/(Deficit)	(73 372)	30 316	22 909	(86 100)	(121 462)	(116 299)	43 356	-	-	-
Transfers recognised - capital	-	1 950	2 010	2 076	2 076	2 076	2 076	-	-	-
Contributions recognised - capital & contributed assets	-	527	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(73 372)	32 792	24 919	(84 024)	(119 386)	(114 223)	45 432	-	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(73 372)	32 792	24 919	(84 024)	(119 386)	(114 223)	45 432	-	-	-
Capital expenditure & funds sources										
Capital expenditure	22 223	25 124	22 314	8 050	38 759	38 978	23 535	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	527	-	-	-	-	-	-	-	-
Borrowing	-	788	-	-	-	-	-	-	-	-
Internally generated funds	22 223	23 810	22 314	8 050	38 759	38 978	23 535	-	-	-
Total sources of capital funds	22 223	25 124	22 314	8 050	38 759	38 978	23 535	-	-	-
Financial position										
Total current assets	591 070	606 980	556 574	518 604	457 138	481 331	570 756	-	-	-
Total non current assets	133 174	116 492	176 863	197 324	227 523	209 622	187 280	-	-	-
Total current liabilities	66 213	48 337	40 872	28 602	32 465	30 960	27 388	-	-	-
Total non current liabilities	41 723	26 036	26 161	25 432	25 432	22 540	26 045	-	-	-
Community wealth/Equity	616 307	649 100	666 405	661 895	626 533	637 452	704 603	-	-	-
Cash flows										
Net cash from (used) operating	(33 122)	77 526	66 605	4 949	(22 240)	(7 516)	60 060	-	-	-
Net cash from (used) investing	(24 894)	(27 389)	(33 329)	(9 850)	(41 139)	(42 451)	(23 535)	-	-	-
Net cash from (used) financing	(6 253)	(19 541)	(3 329)	(1 703)	(4 691)	(3 569)	(2 037)	-	-	-
Cash/cash equivalents at the year end	401 783	432 380	462 348	425 775	364 309	408 811	496 835	-	-	-
Cash backing/surplus reconciliation										
Cash and investments available	435 539	469 037	503 211	465 575	404 109	453 147	537 189	-	-	-
Application of cash and investments	(48 073)	(285 470)	83 294	19 070	19 070	8 083	(20 386)	-	-	-
Balance - surplus (shortfall)	483 612	754 506	419 916	446 506	385 039	445 065	557 576	-	-	-
Asset management										
Asset register summary (WDV)	99 457	116 416	136 001	157 524	188 813	165 286	-	-	-	-
Depreciation & asset impairment	8 312	7 910	9 566	9 585	9 959	9 693	-	-	-	-
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	54 886	17 545	6 721	7 173	6 210	4 854	-	-	-	-

DC31 Nkangala - Table A1 Budget Summary

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	-	-	-	-	25 450	22 459	20 468
Transfers recognised - operational	-	-	-	-	-	-	-	344 488	347 966	355 394
Other own revenue	-	-	-	-	-	-	-	1 275	1 358	1 438
Total Revenue (excluding capital transfers and contributions)	-	-	-	-	-	-	-	371 213	371 783	377 300
Employee costs	-	-	-	-	-	-	-	129 097	137 747	146 150
Remuneration of councillors	-	-	-	-	-	-	-	13 531	14 438	15 319
Depreciation & asset impairment	-	-	-	-	-	-	-	10 912	13 922	15 314
Finance charges	-	-	-	-	-	-	-	1 296	968	516
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	116 599	129 131	131 423
Other expenditure	-	-	-	-	-	-	-	105 844	109 009	110 381
Total Expenditure	-	-	-	-	-	-	-	377 279	405 215	419 103
Surplus/(Deficit)	-	-	-	-	-	-	-	(6 066)	(33 432)	(41 803)
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	2 175	2 280	2 408
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	-	-	-	-	-	(3 891)	(31 152)	(39 395)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	-	-	-	-	-	(3 891)	(31 152)	(39 395)
Capital expenditure & funds sources										
Capital expenditure	-	-	-	-	-	-	-	28 885	10 450	5 935
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	28 885	10 450	5 935
Total sources of capital funds	-	-	-	-	-	-	-	28 885	10 450	5 935
Financial position										
Total current assets	-	-	-	-	-	-	-	459 769	452 242	414 501
Total non current assets	-	-	-	-	-	-	-	227 347	203 193	204 519
Total current liabilities	-	-	-	-	-	-	-	30 694	29 804	29 479
Total non current liabilities	-	-	-	-	-	-	-	22 860	23 221	26 527
Community wealth/Equity	-	-	-	-	-	-	-	633 562	602 409	563 014
Cash flows										
Net cash from (used) operating	-	-	-	-	-	-	-	61 048	22 305	6 457
Net cash from (used) investing	-	-	-	-	-	-	-	(32 869)	(14 823)	(10 734)
Net cash from (used) financing	-	-	-	-	-	-	-	(3 303)	(3 336)	(1 793)
Cash/cash equivalents at the year end	-	-	-	-	-	-	-	258 475	262 622	256 552
Cash backing/surplus reconciliation										
Cash and investments available	-	-	-	-	-	-	-	303 322	311 841	310 570
Application of cash and investments	-	-	-	-	-	-	-	21 309	22 283	23 389
Balance - surplus (shortfall)	-	-	-	-	-	-	-	282 013	289 558	287 181
Asset management										
Asset register summary (WDV)	-	-	-	-	-	-	153 973	153 973	150 501	141 122
Depreciation	-	-	-	-	-	-	10 912	10 912	13 922	15 314
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	9 557	9 557	9 273	7 733

Explanatory notes to MBRR Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the District's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasise the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
 - b. Capital expenditure is balanced by capital funding sources, of which
 - i. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.
4. The Cash backing/surplus reconciliation shows that in previous financial years the municipality was paying much attention to managing this aspect of its finances, and consequently all of its obligations are cash-backed. This places the municipality in a very positive financial position. Cash-backed surplus will decreased to R282,013 million in 2017/18, which is an indication that the NDM operational expenditure needs to be carefully scrutinized and either administrative operational expenditure or contributions to Local Municipalities needs to be decreased.

Table 10Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

DC31 Nkangala - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
Revenue - Standard										
<i>Governance and administration</i>		343 648	365 805	381 673	355 564	366 257	360 495	-	-	-
Executive and council		-	-	5	21	13	21	-	-	-
Budget and treasury office		343 648	365 805	381 665	355 543	366 244	360 474	-	-	-
Corporate services		-	-	3	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	1	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	1	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		890	934	91	2 318	2 419	2 418	-	-	-
Planning and development		890	934	21	2 318	2 319	2 318	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	70	-	100	100	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	344 538	366 739	381 765	357 882	368 675	362 913	-	-	-
Expenditure - Standard										
<i>Governance and administration</i>		103 958	112 162	125 823	147 360	153 698	148 404	-	-	-
Executive and council		42 584	48 513	44 868	51 794	52 184	51 471	-	-	-
Budget and treasury office		25 824	30 089	37 356	33 641	36 460	34 698	-	-	-
Corporate services		35 550	33 560	43 599	61 926	65 053	62 235	-	-	-
<i>Community and public safety</i>		37 796	40 199	55 655	70 996	80 248	76 184	-	-	-
Community and social services		-	5	13 312	18 635	25 270	25 403	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		35 225	34 407	32 313	31 030	32 706	29 937	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		2 571	5 787	10 030	21 331	22 272	20 844	-	-	-
<i>Economic and environmental services</i>		272 911	170 352	165 319	220 366	249 592	248 255	-	-	-
Planning and development		224 416	158 886	163 919	217 855	247 634	246 661	-	-	-
Road transport		48 264	10 518	-	-	-	-	-	-	-
Environmental protection		231	948	1 400	2 511	1 958	1 594	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	3 244	11 234	10 049	3 184	4 293	4 293	-	-	-
Total Expenditure - Standard	3	417 909	333 947	356 846	441 906	487 831	477 136	-	-	-
Surplus/(Deficit) for the year		(73 372)	32 792	24 919	(84 024)	(119 156)	(114 223)	-	-	-

DC31 Nkangala - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		-	-	-	-	-	-	368 806	373 643	379 273
Executive and council		-	-	-	-	-	-	10	11	11
Finance and administration		-	-	-	-	-	-	368 796	373 632	379 262
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	4 582	420	435
Planning and development		-	-	-	-	-	-	4 182	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	400	420	435
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	-	-	-	-	-	373 388	374 063	379 708
Expenditure - Functional										
<i>Governance and administration</i>		-	-	-	-	-	-	158 846	165 683	167 827
Executive and council		-	-	-	-	-	-	39 422	42 005	41 824
Finance and administration		-	-	-	-	-	-	108 298	113 707	115 509
Internal audit		-	-	-	-	-	-	11 125	9 971	10 495
<i>Community and public safety</i>		-	-	-	-	-	-	82 977	85 147	91 205
Community and social services		-	-	-	-	-	-	25 202	28 258	30 181
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	30 208	27 182	29 377
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	27 567	29 708	31 646
<i>Economic and environmental services</i>		-	-	-	-	-	-	135 314	154 238	159 908
Planning and development		-	-	-	-	-	-	131 770	151 021	156 497
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	3 543	3 217	3 411
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	143	147	163
Total Expenditure - Functional	3	-	-	-	-	-	-	377 279	405 215	419 103
Surplus/(Deficit) for the year		-	-	-	-	-	-	(3 891)	(31 152)	(39 395)

Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.

Table 11 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)**DC31 Nkangala - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)**

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue by Vote	1									
Vote 1 - Council General and Executive		-	-	2	21	13	21	-	-	-
Vote 2 - Municipal Manager Town Secretary and Chief Exec		-	-	2	-	-	-	-	-	-
Vote 3 - Finance		343 648	365 805	381 665	355 543	366 244	360 474	-	-	-
Vote 4 - Social Services		-	-	72	-	100	100	-	-	-
Vote 5 - Local Economic Development		-	(0)	18	2 318	2 318	2 318	-	-	-
Vote 6 - Development and Planning		890	934	2	-	1	-	-	-	-
Vote 7 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 8 - Corporate services		-	(14)	3	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	344 538	366 725	381 765	357 882	368 675	362 913	-	-	-
Expenditure by Vote to be appropriated	1									
Vote 1 - Council General and Executive		33 673	40 221	34 399	34 510	35 239	34 813	-	-	-
Vote 2 - Municipal Manager Town Secretary and Chief Exec		10 427	12 030	19 968	30 285	32 837	31 637	-	-	-
Vote 3 - Finance		25 369	29 523	35 538	31 030	33 726	32 146	-	-	-
Vote 4 - Social Services		38 027	41 147	56 610	73 207	81 906	77 478	-	-	-
Vote 5 - Local Economic Development		7 508	35 142	29 400	33 127	40 274	39 884	-	-	-
Vote 6 - Development and Planning		94 586	79 097	24 394	27 519	28 955	28 689	-	-	-
Vote 7 - Technical Services		181 014	74 338	131 830	168 155	192 582	192 622	-	-	-
Vote 8 - Corporate services		27 305	22 435	24 706	44 073	42 312	39 868	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	417 909	333 933	356 846	441 906	487 831	477 136	-	-	-
Surplus/(Deficit) for the year	2	(73 372)	32 792	24 919	(84 024)	(119 156)	(114 223)	-	-	-

DC31 Nkangala - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

DCST Inkanga - Table A3 Budgeted Financial Performance (Revenue and Expenditure by Municipal Vote)										
Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue by Vote	1									
Vote 1 - Council General and Executive		-	-	-	-	-	-	10	11	11
Vote 2 - Municipal Manager Town Secretary and Chief Exec		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		-	-	-	-	-	-	368 796	373 632	379 262
Vote 4 - Social Services		-	-	-	-	-	-	400	420	435
Vote 5 - Local Economic Development		-	-	-	-	-	-	4 182	-	-
Vote 6 - Development and Planning		-	-	-	-	-	-	-	-	-
Vote 7 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 8 - Corporate services		-	-	-	-	-	-	-	-	-
Vote 9 - Null		-	-	-	-	-	-	-	-	-
Vote 10 - Null		-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	-	-	-	-	-	373 388	374 063	379 708
Expenditure by Vote to be appropriated	1									
Vote 1 - Council General and Executive		-	-	-	-	-	-	35 623	37 979	37 546
Vote 2 - Municipal Manager Town Secretary and Chief Exec		-	-	-	-	-	-	35 089	31 914	32 461
Vote 3 - Finance		-	-	-	-	-	-	29 634	30 503	31 557
Vote 4 - Social Services		-	-	-	-	-	-	86 521	88 364	94 615
Vote 5 - Local Economic Development		-	-	-	-	-	-	27 578	28 830	27 797
Vote 6 - Development and Planning		-	-	-	-	-	-	21 245	16 524	17 462
Vote 7 - Technical Services		-	-	-	-	-	-	91 457	117 700	124 378
Vote 8 - Corporate services		-	-	-	-	-	-	50 133	53 402	53 286
Vote 9 - Null		-	-	-	-	-	-	-	-	-
Vote 10 - Null		-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	-	-	-	-	-	377 279	405 215	419 103
Surplus/(Deficit) for the year	2	-	-	-	-	-	-	(3 891)	(31 152)	(39 395)

Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the District. This means it is possible to present the operating surplus or deficit of a vote.

Table 12 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

DC31 Nkangala - Table A4 Budgeted Financial Performance (revenue and expenditure)

DCST Nkangala - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		86	89	102	131	112	102	82			
Interest earned - external investments		28 431	31 084	38 235	17 880	25 580	21 580	16 042			
Interest earned - outstanding debtors		0	1 280	-	-	-	-	-			
Dividends received		-	-	-	-	-	-	-			
Fines		1 688	1 640	2 440	210	1 651	1 251	711			
Licences and permits		-	-	70	-	100	100	155			
Agency services		-	-	-	-	-	-	-			
Transfers recognised - operational		313 813	329 709	338 036	337 235	337 235	337 235	252 033			
Other revenue	2	519	461	843	350	1 921	569	1 911	-	-	-
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		344 538	364 263	379 727	355 806	366 599	360 837	270 935	-	-	-
Expenditure By Type											
Employee related costs	2	55 981	71 257	90 060	120 523	117 604	110 983	67 642	-	-	-
Remuneration of councillors		11 598	12 691	12 882	14 348	15 101	14 383	8 523			
Debt impairment	3	-	-	-	-	-	-	-			
Depreciation & asset impairment	2	8 312	7 910	9 566	9 585	9 959	9 693	6 393	-	-	-
Finance charges		4 557	4 491	1 519	1 583	900	993	347			
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8	-	-	-	-	-	-	-			
Contracted services		73 381	77 977	30 847	44 114	55 990	52 208	21 130	-	-	-
Transfers and grants		231 013	126 083	177 349	205 917	240 344	240 644	103 768	-	-	-
Other expenditure	4, 5	26 137	34 108	34 624	45 836	48 163	48 232	19 775	-	-	-
Loss on disposal of PPE		6 928	(570)	(28)	-	-	-	-	-	-	-
Total Expenditure		417 909	333 947	356 818	441 906	488 061	477 136	227 578	-	-	-
Surplus/(Deficit)											
Transfers recognised - capital		(73 372)	30 316	22 909	(86 100)	(121 462)	(116 299)	43 356	-	-	-
Contributions recognised - capital	6	-	1 950	2 010	2 076	2 076	2 076	2 076			
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(73 372)	32 792	24 919	(84 024)	(119 386)	(114 223)	45 432	-	-	-
Taxation		-	-	-	-	-	-	-			
Surplus/(Deficit) after taxation		(73 372)	32 792	24 919	(84 024)	(119 386)	(114 223)	45 432	-	-	-
Attributable to minorities		-	-	-	-	-	-	-			
Surplus/(Deficit) attributable to municipality		(73 372)	32 792	24 919	(84 024)	(119 386)	(114 223)	45 432	-	-	-
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(73 372)	32 792	24 919	(84 024)	(119 386)	(114 223)	45 432	-	-	-

DC31 Nkangala - Table A4 Budgeted Financial Performance (revenue and expenditure)

DCST Kwazulu - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other									-	-	-
Rental of facilities and equipment									115	122	130
Interest earned - external investments									25 450	22 459	20 468
Interest earned - outstanding debtors									-	-	-
Dividends received									-	-	-
Fines, penalties and forfeits									250	275	302
Licences and permits									400	420	435
Agency services									-	-	-
Transfers and subsidies									344 488	347 966	355 394
Other revenue	2	-	-	-	-	-	-	-	510	541	571
Gains on disposal of PPE									-	-	-
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	371 213	371 783	377 300
Expenditure By Type											
Employee related costs	2	-	-	-	-	-	-	-	129 097	137 747	146 150
Remuneration of councillors									13 531	14 438	15 319
Debt impairment	3								-	-	-
Depreciation & asset impairment	2	-	-	-	-	-	-	-	10 912	13 922	15 314
Finance charges									1 296	968	516
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8								-	-	-
Contracted services		-	-	-	-	-	-	-	51 843	52 379	51 072
Transfers and subsidies		-	-	-	-	-	-	-	116 599	129 131	131 423
Other expenditure	4, 5	-	-	-	-	-	-	-	54 001	56 629	59 309
Loss on disposal of PPE									-	-	-
Total Expenditure		-	-	-	-	-	-	-	377 279	405 215	419 103
Surplus/(Deficit)											
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									(6 066)	(33 432)	(41 803)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)									2 175	2 280	2 408
Transfers and subsidies - capital (in-kind - all)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	(3 891)	(31 152)	(39 395)
Taxation									-	-	-
Surplus/(Deficit) after taxation		-	-	-	-	-	-	-	(3 891)	(31 152)	(39 395)
Attributable to minorities									-	-	-
Surplus/(Deficit) attributable to municipality		-	-	-	-	-	-	-	(3 891)	(31 152)	(39 395)
Share of surplus/ (deficit) of associate	7								-	-	-
Surplus/(Deficit) for the year		-	-	-	-	-	-	-	(3 891)	(31 152)	(39 395)

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

1. Total revenue is R371,213 million in 2017/18 and escalates to R377,300 million by 2019/20. This represents a year-on-year decrease of 1.26 per cent for the 2016/17 financial year, increase .015 per cent for the 2018/19 and 1.48 per cent for the 2019/20 financial year.
2. Operating Grants form a significant percentage of the revenue basket for the District. In the 2017/18 financial year, the operating grants total R344,488 million or 92.80 per cent. This increases to R347,966 million and R355,394 million in the respective financial years of the MTREF. Operating Grants includes the RSC Levy Replacement, local government equitable share and other operating grants from national government.
3. Investment revenue is the second largest revenue source totalling 6.86 per cent or R25,450 million and decreases to R20,468 million by 2019/20. The third largest source is 'other revenue' which consists of various items such as income received from discounts, sale of tender documents and sundry income.
4. The following graph illustrates the major expenditure items per type.

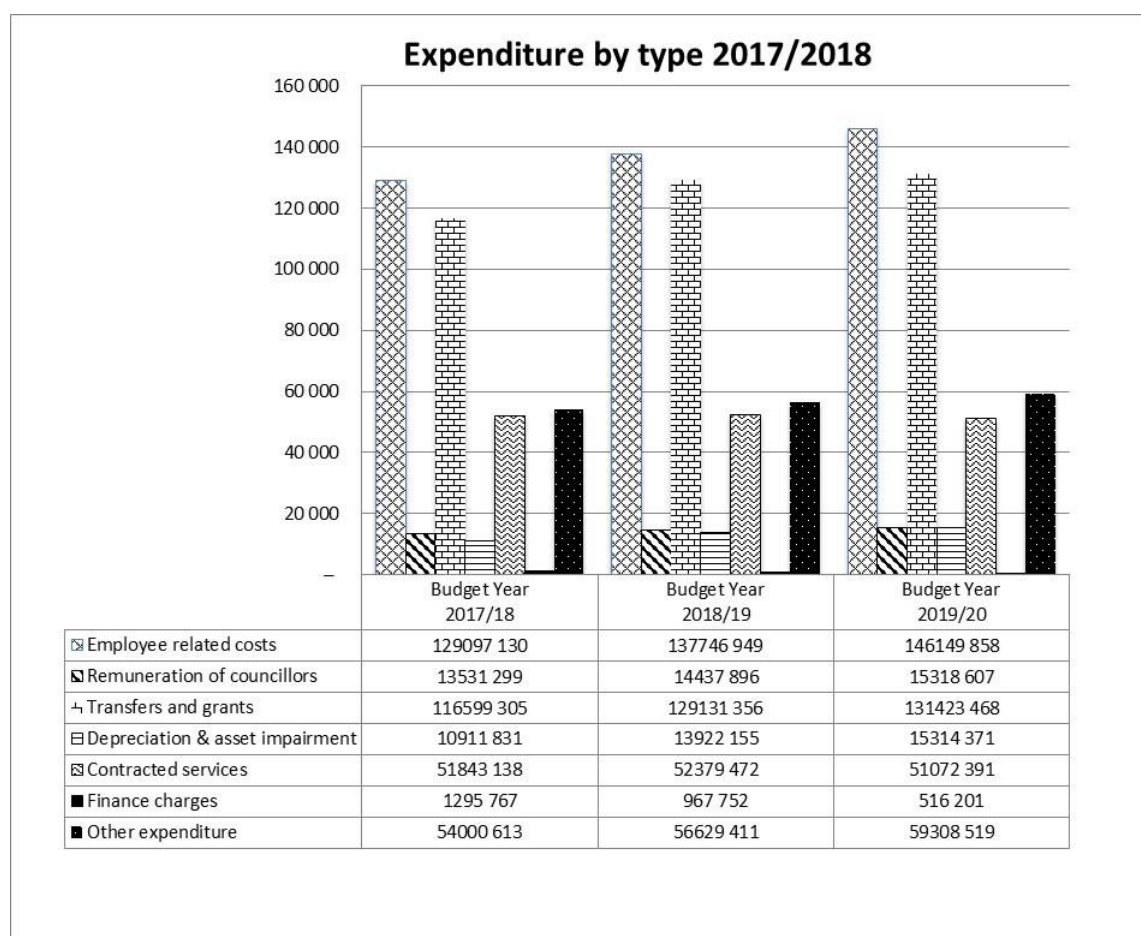


Figure 2 Expenditure by major type

5. Transfers and grants is the main expenditure type, which are the Contribution to Local Municipalities an amounts to R116,599 million for the 2017/18 financial year.

The Contribution to Local Municipalities can be summarised below.

Table 13 Contributions to Local Municipalities per municipality

The following table illustrates the contribution for local municipalities for the 2017/18, 2018/19 and 2019/20 financial years:

DC31 Nkangala - Supporting Table SA21 Transfers and grants made by the municipality

DC31 Nkangala - Supporting Table SA27: Transfers and grants made by the municipality											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
Non-Cash Transfers to other municipalities											
MP311 Victor Khanye	1	12 958	10 767	16 665	23 580	29 058	29 058	12 530			
MP312 Emalahleni		72 141	42 340	23 933	26 285	16 872	16 872	7 275			
MP313 Steve Tshwete		39 843	5 345	38 223	20 033	18 358	18 358	7 916			
MP314 Emakhazeni		25 347	9 300	21 564	33 479	48 026	48 026	20 709			
MP315 Thembisile Hani		59 665	30 998	21 523	42 710	50 543	50 543	21 795			
MP316 Dr JS Moroka		27 592	25 887	36 619	23 543	43 182	43 182	18 621			
DC31 Nkangala (Cross boundary projects)		(6 533)	1 446	18 822	36 286	34 304	34 604	14 922			
Total Non-Cash Transfers To Municipalities:		231 013	126 083	177 349	205 917	240 344	240 644	103 768	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		231 013	126 083	177 349	205 917	240 344	240 644	103 768	-	-	-
TOTAL TRANSFERS AND GRANTS	6	231 013	126 083	177 349	205 917	240 344	240 644	103 768	-	-	-

DC31 Nkangala - Supporting Table SA21 Transfers and grants made by the municipality

DC31 Nkangala - Supporting Table DC31 Transfers and grants made by the municipality											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
Non-Cash Transfers to other municipalities											
DR JS MOROKA Local municipality	1								10 291	12 152	21 569
EMAKHAZENI Local municipality									21 577	14 733	16 029
EMALAHLENI Local municipality									21 481	22 363	14 344
STEVE TSHWETE Local municipality									883	18 654	21 712
THEMBISILE HANI Local municipality									20 172	20 153	20 458
VICTOR KHANYE Local municipality									13 450	10 768	11 814
NKANGALA DC31 cross boundary projects									28 745	30 308	25 497
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	116 599	129 131	131 423
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	116 599	129 131	131 423
TOTAL TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	116 599	129 131	131 423

6. Employee related costs and contribution to local municipalities are the main cost drivers within the district.

Table 14 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

DC31 Nkangala - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Council General and Executive		-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager Town Secretary and Chief Exec		-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance		-	-	-	-	-	-	-	-	-	-
Vote 4 - Social Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Local Economic Development		-	-	-	-	-	-	-	-	-	-
Vote 6 - Development and Planning		-	-	-	-	-	-	-	-	-	-
Vote 7 - Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 8 - Corporate services		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Council General and Executive		48	2 002	1 468	150	510	-	-	-	-	-
Vote 2 - Municipal Manager Town Secretary and Chief Exec		-	-	76	-	-	-	-	-	-	-
Vote 3 - Finance		-	168	64	400	365	365	6	-	-	-
Vote 4 - Social Services		21 929	21 362	19 332	750	19 364	19 283	13 816	-	-	-
Vote 5 - Local Economic Development		-	-	53	20	20	20	-	-	-	-
Vote 6 - Development and Planning		-	21	114	50	-	-	-	-	-	-
Vote 7 - Technical Services		-	-	193	1 500	658	658	296	-	-	-
Vote 8 - Corporate services		246	1 571	1 014	5 180	17 842	17 562	9 417	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		22 223	25 124	22 314	8 050	38 759	37 888	23 535	-	-	-
Total Capital Expenditure - Vote		22 223	25 124	22 314	8 050	38 759	37 888	23 535	-	-	-
Capital Expenditure - Standard											
Governance and administration		294	3 742	2 804	7 230	19 375	19 675	9 719	-	-	-
Executive and council		48	2 002	1 527	150	510	510	-	-	-	-
Budget and treasury office		-	168	81	400	365	365	6	-	-	-
Corporate services		246	1 571	1 196	6 680	18 500	18 800	9 713	-	-	-
Community and public safety		21 929	21 362	19 332	750	19 364	19 283	13 816	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		21 929	21 332	17 732	-	18 277	18 277	12 989	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	30	1 600	750	1 086	1 005	828	-	-	-
Economic and environmental services		-	21	178	70	20	20	-	-	-	-
Planning and development		-	21	178	70	20	20	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	22 223	25 124	22 314	8 050	38 759	38 978	23 535	-	-	-
Funded by:											
National Government											
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	5		527								
Borrowing	6		788								
Internally generated funds		22 223	23 810	22 314	8 050	38 759	38 978	23 535	-	-	-
Total Capital Funding	7	22 223	25 124	22 314	8 050	38 759	38 978	23 535	-	-	-

DC31 Nkangala - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Council General and Executive		-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager Town Secretary and Chief Exec		-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance		-	-	-	-	-	-	-	-	-	-
Vote 4 - Social Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Local Economic Development		-	-	-	-	-	-	-	-	-	-
Vote 6 - Development and Planning		-	-	-	-	-	-	-	-	-	-
Vote 7 - Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 8 - Corporate services		-	-	-	-	-	-	-	-	-	-
Vote 9 - Null		-	-	-	-	-	-	-	-	-	-
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Council General and Executive		-	-	-	-	-	-	-	1 800	100	-
Vote 2 - Municipal Manager Town Secretary and Chief Exec		-	-	-	-	-	-	-	35	-	-
Vote 3 - Finance		-	-	-	-	-	-	-	50	60	65
Vote 4 - Social Services		-	-	-	-	-	-	-	7 350	940	950
Vote 5 - Local Economic Development		-	-	-	-	-	-	-	-	-	-
Vote 6 - Development and Planning		-	-	-	-	-	-	-	42	-	-
Vote 7 - Technical Services		-	-	-	-	-	-	-	9 050	6 350	2 000
Vote 8 - Corporate services		-	-	-	-	-	-	-	10 558	3 000	2 920
Vote 9 - Null		-	-	-	-	-	-	-	-	-	-
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	28 885	10 450	5 935
Total Capital Expenditure - Vote		-	-	-	-	-	-	-	28 885	10 450	5 935
Capital Expenditure - Functional											
Governance and administration		-	-	-	-	-	-	-	19 993	7 810	3 085
Executive and council		-	-	-	-	-	-	-	1 800	100	-
Finance and administration		-	-	-	-	-	-	-	18 173	7 710	3 085
Internal audit		-	-	-	-	-	-	-	20	-	-
Community and public safety		-	-	-	-	-	-	-	7 320	940	950
Community and social services		-	-	-	-	-	-	-	840	870	950
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	3 880	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	2 600	70	-
Economic and environmental services		-	-	-	-	-	-	-	1 572	1 700	1 900
Planning and development		-	-	-	-	-	-	-	1 542	1 700	1 900
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	30	-	-
Trading services		-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	-	-	-	-	-	-	-	28 885	10 450	5 935
Funded by:											
National Government		-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	28 885	10 450	5 935
Total Capital Funding	7	-	-	-	-	-	-	-	28 885	10 450	5 935

DC31 Nkangala - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1										
Capital expenditure - Municipal Vote											
Single-year expenditure appropriation	2										
Vote 1 - Council General and Executive		48	2 002	1 468	150	510	-	-	-	-	-
1.1 - Mayor and Council		48	2 002	1 468	150	510	-	-	-	-	-
Vote 2 - Municipal Manager Town Secretary and Chief		-	-	76	-	-	-	-	-	-	-
2.1 - Finance and Administration: Core Function: Risk		-	-	17	-	-	-	-	-	-	-
2.2 - Internal Audit: Core Function: Governance Funct		-	-	-	-	-	-	-	-	-	-
2.3 - Core Function: Marketing Customer Relations Pu		-	-	-	-	-	-	-	-	-	-
2.4 - Core Function: Support to Local Municipalities: S		-	-	-	-	-	-	-	-	-	-
2.5 - Core Function: Municipal Manager Town Secretar		-	-	59	-	-	-	-	-	-	-
2.6 - Core Function: Administrative and Corporate Sup		-	-	-	-	-	-	-	-	-	-
2.7 - Finance and Administration: Core Function: Lega		-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance		-	168	64	400	365	365	6	-	-	-
3.1 - Core Function: Finance: Data Processing		-	-	14	-	-	-	-	-	-	-
3.2 - Finance and Administration: Core Function: Asse		-	-	-	-	-	-	-	-	-	-
3.3 - Finance and Administration: Core Function: Fina		-	168	50	400	365	365	6	-	-	-
3.4 - Core Function - Treasury Office		-	-	-	-	-	-	-	-	-	-
3.5 - Core Function - Supply Chain Management		-	-	-	-	-	-	-	-	-	-
3.6 - Core Function: Administrative and Corporate Sup		-	-	-	-	-	-	-	-	-	-
3.7 - Core Function: Budget and Treasury Office: Budg		-	-	-	-	-	-	-	-	-	-
3.8 - Core Function: Budget and Treasury Office: Cred		-	-	-	-	-	-	-	-	-	-
3.9 - Core Function: Budget and Treasury Office: Proje		-	-	-	-	-	-	-	-	-	-
Vote 4 - Social Services		21 929	21 362	19 332	750	19 364	19 283	13 816	-	-	-
4.1 - Non-core Function: Population Development: Tra		-	-	-	-	-	-	-	-	-	-
4.2 - Non-core Function: Population Development: Yo		-	-	-	-	-	-	-	-	-	-
4.3 - Non-core Function: Population Development: So		-	-	-	-	-	-	-	-	-	-
4.4 - Other - Disaster Management (not Civil Defence)		-	-	-	-	-	-	-	-	-	-
4.5 - Public Safety: Core Function: Fire Fighting and P		21 929	21 332	17 732	-	18 277	18 277	12 989	-	-	-
4.6 - Core Function: Pollution Control		-	-	-	-	-	-	-	-	-	-
4.7 - Health: Core Function: Health Services		-	30	1 600	750	1 086	1 005	828	-	-	-
Vote 5 - Local Economic Development		-	-	53	20	20	20	-	-	-	-
5.1 - Other: Core Function: Tourism		-	-	-	-	-	-	-	-	-	-
5.2 - Planning and Development: Core Function: Econ		-	-	53	20	20	20	-	-	-	-
5.3 - Core Function: Economic Development/Planning:		-	-	-	-	-	-	-	-	-	-
Vote 6 - Development and Planning		-	21	114	50	-	-	-	-	-	-
6.1 - Core Function: Cemeteries Funeral Parlours and		-	-	-	-	-	-	-	-	-	-
6.2 - Core Function: Project Management Unit: Project		-	-	-	-	-	-	-	-	-	-
6.3 - Planning and Development: Core Function: Town		-	21	21	50	-	-	-	-	-	-
6.4 - Planning and Development: Core Function: Corp		-	-	93	-	-	-	-	-	-	-
Vote 7 - Technical Services		-	-	193	1 500	658	658	296	-	-	-
7.1 - Core Function: Roads: Roads		-	-	-	-	-	-	-	-	-	-
7.2 - Core Function: Development Facilitation: Region		-	-	11	-	-	-	-	-	-	-
7.3 - Core Function: Property Services: Property Servi		-	-	182	1 500	658	658	296	-	-	-
Vote 8 - Corporate services		246	1 571	1 014	5 180	17 842	17 562	9 417	-	-	-
8.1 - Core Function: Marketing Customer Relations Pu		-	-	-	-	-	-	-	-	-	-
8.2 - Finance and Administration: Core Function: Hum		-	-	-	30	30	30	-	-	-	-
8.3 - Finance and Administration: Core Function: Infor		-	-	512	4 650	15 689	15 532	9 233	-	-	-
8.4 - Core Function: Administrative and Corporate Sup		246	1 571	502	500	2 123	2 000	183	-	-	-
Capital single-year expenditure sub-total		22 223	25 124	22 314	8 050	38 759	37 888	23 535	-	-	-
Total Capital Expenditure		22 223	25 124	22 314	8 050	38 759	37 888	23 535	-	-	-

DC31 Nkangala - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1										
Capital expenditure - Municipal Vote											
Single-year expenditure appropriation	2										
Vote 1 - Council General and Executive		-	-	-	-	-	-	-	1 800	100	-
1.1 - Mayor and Council									1 800	100	-
Vote 2 - Municipal Manager Town Secretary and Chief		-	-	-	-	-	-	-	35	-	-
2.1 - Finance and Administration: Core Function: Risk Management									-	-	-
2.2 - Internal Audit: Core Function: Governance Function									20	-	-
2.3 - Core Function: Marketing Customer Relations Publicity and Media Co-ordination: Public Participatio									-	-	-
2.4 - Core Function: Support to Local Municipalities: Support Unit									-	-	-
2.5 - Core Function: Municipal Manager Town Secretary and Chief Executive: Municipal Manager									-	-	-
2.6 - Core Function: Administrative and Corporate Support: Performance Management									-	-	-
2.7 - Finance and Administration: Core Function: Legal Services									15	-	-
Vote 3 - Finance		-	-	-	-	-	-	-	50	60	65
3.1 - Core Function: Finance: Data Processing									-	-	-
3.2 - Finance and Administration: Core Function: Asset Management									-	-	-
3.3 - Finance and Administration: Core Function: Finance									50	60	65
3.4 - Core Function - Treasury Office									-	-	-
3.5 - Core Function - Supply Chain Management									-	-	-
3.6 - Core Function: Administrative and Corporate Support: Human Resource Payroll									-	-	-
3.7 - Core Function: Budget and Treasury Office: Budget Office									-	-	-
3.8 - Core Function: Budget and Treasury Office: Creditors									-	-	-
3.9 - Core Function: Budget and Treasury Office: Projects									-	-	-
Vote 4 - Social Services		-	-	-	-	-	-	-	7 350	940	950
4.1 - Non-core Function: Population Development: Transversal Issues									-	-	-
4.2 - Non-core Function: Population Development: Youth Services									-	-	-
4.3 - Non-core Function: Population Development: Social Services									-	-	-
4.4 - Other - Disaster Management (not Civil Defence)									840	870	950
4.5 - Public Safety: Core Function: Fire Fighting and Protection									3 880	-	-
4.6 - Core Function: Pollution Control									30	-	-
4.7 - Health: Core Function: Health Services									2 600	70	-
Vote 5 - Local Economic Development		-	-	-	-	-	-	-	-	-	-
5.1 - Other: Core Function: Tourism									-	-	-
5.2 - Planning and Development: Core Function: Economic Development/Planning									-	-	-
5.3 - Core Function: Economic Development/Planning: EPWP									-	-	-
Vote 6 - Development and Planning		-	-	-	-	-	-	-	42	-	-
6.1 - Core Function: Cemeteries Funeral Parlours and Crematoriums: Cemeteries									-	-	-
6.2 - Core Function: Project Management Unit: Project Management Unit									-	-	-
6.3 - Planning and Development: Core Function: Town Planning Building Regulations and Enforcement and Ci									30	-	-
6.4 - Planning and Development: Core Function: Corporate Wide Strategic Planning (IDPs LEDs)									12	-	-
Vote 7 - Technical Services		-	-	-	-	-	-	-	9 050	6 350	2 000
7.1 - Core Function: Roads: Roads									-	-	-
7.2 - Core Function: Development Facilitation: Regional Planning									1 500	1 700	1 900
7.3 - Core Function: Property Services: Property Services									7 550	4 650	100
Vote 8 - Corporate services		-	-	-	-	-	-	-	10 558	3 000	2 920
8.1 - Core Function: Marketing Customer Relations Publicity and Media Co-ordination: Public Liason									-	-	-
8.2 - Finance and Administration: Core Function: Human Resources									100	-	-
8.3 - Finance and Administration: Core Function: Information Technology									10 270	2 800	2 700
8.4 - Core Function: Administrative and Corporate Support: Corporate Support									188	200	220
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	28 885	10 450	5 935
Total Capital Expenditure		-	-	-	-	-	-	-	28 885	10 450	5 935

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. In relation to multi-year appropriations, for 2017/18 R28,885 million has been allocated of the total budget for capital expenditure and R10,450 million and R5,935 million for the 2018/19 and 2019/20 financial years respectively. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the District. For the purpose of funding assessment of the MTREF.
3. The capital programme is funded from internally generated funds from current year surpluses and accumulated surpluses.

Table 15 MBRR Table A6 - Budgeted Financial Position

DC31 Nkangala - Table A6 Budgeted Financial Position

DCST Nkangala - Table A6 Budgeted Financial Position											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
ASSETS											
Current assets											
Cash		6 213	24 971	4 252	5 956	5 956	3 149	3 070			
Call investment deposits	1	395 570	444 065	458 096	419 820	358 353	405 662	493 256	-	-	
Consumer debtors	1	-	-	144	23	23	23	186	-	-	-
Other debtors		23 530	15 815	25 429	7 806	7 806	18 793	5 590			
Current portion of long-term receivables		-	-	-	-	-	-	-			
Inventory	2	165 757	122 129	68 653	85 000	85 000	53 703	68 653			
Total current assets		591 070	606 980	556 574	518 604	457 138	481 331	570 756	-	-	-
Non current assets											
Long-term receivables		-	-	-	-	-	-	-			
Investments		33 756	-	40 862	39 800	39 800	44 336	40 862			
Investment property		-	-	-	-	-	-	-			
Investment in Associate		-	-	-	-	-	-	-			
Property, plant and equipment	3	98 566	115 736	135 418	156 862	187 061	164 528	145 896	-	-	-
Agricultural		-	-	-	-	-	-	-			
Biological		-	-	-	-	-	-	-			
Intangible		851	757	583	662	662	758	522			
Other non-current assets		-	-	-	-	-	-	-			
Total non current assets		133 174	116 492	176 863	197 324	227 523	209 622	187 280	-	-	-
TOTAL ASSETS		724 243	723 473	733 438	715 928	684 661	690 953	758 036	-	-	-
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-			
Borrowing	4	6 659	3 738	3 671	1 703	5 567	3 569	1 760	-	-	-
Consumer deposits		-	-	14	-	-	21	13			
Trade and other payables	4	59 387	44 425	36 715	26 899	26 899	26 899	25 256	-	-	-
Provisions		167	174	471	-	-	471	359			
Total current liabilities		66 213	48 337	40 872	28 602	32 465	30 960	27 388	-	-	-
Non current liabilities											
Borrowing		27 904	11 283	7 930	9 537	9 537	4 310	7 805	-	-	-
Provisions		13 819	14 752	18 231	15 895	15 895	18 231	18 240	-	-	-
Total non current liabilities		41 723	26 036	26 161	25 432	25 432	22 540	26 045	-	-	-
TOTAL LIABILITIES		107 936	74 373	67 033	54 034	57 897	53 500	53 433	-	-	-
NET ASSETS	5	616 307	649 100	666 405	661 895	626 763	637 452	704 603	-	-	-
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		616 307	649 100	666 405	661 895	626 533	637 452	704 603			
Reserves	4	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-			
TOTAL COMMUNITY WEALTH/EQUITY	5	616 307	649 100	666 405	661 895	626 533	637 452	704 603	-	-	-

DC31 Nkangala - Table A6 Budgeted Financial Position

DC31 Nkangala - Table A0 Budgeted Financial Position											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
ASSETS											
Current assets											
Cash									2 512	5 081	3 534
Call investment deposits	1	-	-	-	-	-	-	-	255 964	257 542	253 018
Consumer debtors	1	-	-	-	-	-	-	-	-	-	-
Other debtors									5 590	5 130	5 306
Current portion of long-term receivables									-	-	-
Inventory	2								195 703	184 489	152 643
Total current assets		-	-	-	-	-	-	-	459 769	452 242	414 501
Non current assets											
Long-term receivables									-	-	-
Investments									44 847	49 219	54 018
Investment property									-	-	-
Investment in Associate									-	-	-
Property, plant and equipment	3	-	-	-	-	-	-	-	179 259	151 741	149 379
Agricultural									-	-	-
Biological									-	-	-
Intangible									3 241	2 232	1 123
Other non-current assets									-	-	-
Total non current assets		-	-	-	-	-	-	-	227 347	203 193	204 519
TOTAL ASSETS		-	-	-	-	-	-	-	687 116	655 434	619 020
LIABILITIES											
Current liabilities											
Bank overdraft	1								-	-	-
Borrowing	4	-	-	-	-	-	-	-	3 303	1 793	289
Consumer deposits									21	-	-
Trade and other payables	4	-	-	-	-	-	-	-	26 899	27 413	28 695
Provisions									471	598	495
Total current liabilities		-	-	-	-	-	-	-	30 694	29 804	29 479
Non current liabilities											
Borrowing		-	-	-	-	-	-	-	2 043	250	578
Provisions		-	-	-	-	-	-	-	20 817	22 970	25 949
Total non current liabilities		-	-	-	-	-	-	-	22 860	23 221	26 527
TOTAL LIABILITIES		-	-	-	-	-	-	-	53 554	53 025	56 006
NET ASSETS	5	-	-	-	-	-	-	-	633 562	602 409	563 014
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)									633 562	602 409	563 014
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	-	-	-	-	633 562	602 409	563 014

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councillors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. Table A6 is supported by an extensive table of notes (SA3 which can be found on page 102) providing a detailed analysis of the major components of a number of items, including:
 - Call investments deposits;
 - Property, plant and equipment;
 - Trade and other payables;
 - Provisions non-current;
 - Changes in net assets; and
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table 16MBRR Table A7 - Budgeted Cash Flow Statement

DC31 Nkangala - Table A7 Budgeted Cash Flows

DCST Nkanjala - Table A7 Budgeted Cash Flows											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		-	-	(9 624)	-	-	-	19 735	-	-	-
Service charges		-	-	-	-	-	-	-	-	-	-
Other revenue		10 475	72 376	3 330	691	3 784	2 022	2 859	-	-	-
Government - operating	1	314 592	328 960	334 043	337 235	337 235	337 235	252 033	-	-	-
Government - capital	1	-	-	2 010	2 076	2 076	2 076	2 076	-	-	-
Interest		28 431	32 363	38 235	17 880	25 580	21 580	16 042	-	-	-
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(143 284)	(189 753)	(122 430)	(145 433)	(149 671)	(157 198)	(128 572)	-	-	-
Finance charges		(4 557)	(4 491)	(1 610)	(1 583)	(900)	(993)	(347)	-	-	-
Transfers and Grants	1	(238 779)	(161 930)	(177 349)	(205 917)	(240 344)	(212 238)	(103 768)	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(33 122)	77 526	66 605	4 949	(22 240)	(7 516)	60 060	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	109	58	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (Increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments		(2 671)	(2 901)	(4 205)	(1 800)	(1 800)	(3 473)	-	-	-	-
Payments											
Capital assets		(22 223)	(24 597)	(29 181)	(8 050)	(39 339)	(38 978)	(23 535)	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(24 894)	(27 389)	(33 329)	(9 850)	(41 139)	(42 451)	(23 535)	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	(2 988)	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	(1)	-	-	-
Payments											
Repayment of borrowing		(6 253)	(19 541)	(3 329)	(1 703)	(1 703)	(3 569)	(2 036)	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(6 253)	(19 541)	(3 329)	(1 703)	(4 691)	(3 569)	(2 037)	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD											
		(64 269)	30 597	29 947	(6 604)	(68 071)	(53 537)	34 487	-	-	-
Cash/cash equivalents at the year begin:	2	466 052	401 783	432 401	432 380	432 380	462 348	462 348	-	-	-
Cash/cash equivalents at the year end:	2	401 783	432 380	462 348	425 775	364 309	408 811	496 835	-	-	-

DC31 Nkangala - Table A7 Budgeted Cash Flows

DCST Wkangala - Table A7 Budgeted Cash Flows											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates									-	-	-
Service charges									-	-	-
Other revenue									1 275	1 358	1 438
Government - operating	1								344 488	347 966	355 394
Government - capital	1								2 175	2 280	2 408
Interest									25 450	22 459	20 468
Dividends									-	-	-
Payments											
Suppliers and employees									(194 445)	(204 535)	(212 514)
Finance charges									(1 296)	(968)	(516)
Transfers and Grants	1								(116 599)	(146 255)	(160 222)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	-	-	-	-	61 048	22 305	6 457
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									-	-	-
Decrease (Increase) in non-current debtors									-	-	-
Decrease (increase) other non-current receivables									-	-	-
Decrease (Increase) in non-current investments									(3 984)	(4 373)	(4 799)
Payments											
Capital assets									(28 885)	(10 450)	(5 935)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-	(32 869)	(14 823)	(10 734)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits									-	-	-
Payments											
Repayment of borrowing									(3 303)	(3 336)	(1 793)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	(3 303)	(3 336)	(1 793)
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	-	-	-	-	-	-	-	24 877	4 147	(6 070)
Cash/cash equivalents at the year end:	2	-	-	-	-	-	-	-	233 599	258 475	262 622
		-	-	-	-	-	-	-	258 475	262 622	256 552

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash-in flows versus cash-outflow that is likely to result from the implementation of the budget.
3. It can be seen that the cash levels of the District increased from R462,348 million over the 2016/17 to R408,811 million and decrease to R258,475 in 2017/18 period and to R262,622 million in 2018/19 and increases to R256,552 in 2019/20 financial years.
4. The approved 2017/18 MTREF provide for a further net decrease in cash of R24,877 million for the 2017/18 financial year resulting in an overall projected positive cash position of R258,475 million at year end.
5. Cash and cash equivalents totals R258,475 million as at the end of the 2017/18 financial year and escalates to R256,552 million by 2019/20. Table 17 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

Table 18 MBRR Table A8 – Cash Backed Reserves/Accumulated Surplus Reconciliation

DC31 Nkangala - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Cash and investments available											
Cash/cash equivalents at the year end	1	401 783	432 380	462 348	425 775	364 309	408 811	496 835	-	-	-
Other current investments > 90 days		(0)	36 657	0	-	-	0	(509)	-	-	-
Non current assets - Investments	1	33 756	-	40 862	39 800	39 800	44 336	40 862	-	-	-
Cash and investments available:		435 539	469 037	503 211	465 575	404 109	453 147	537 189	-	-	-
Application of cash and investments											
Unspent conditional transfers		1 000	3 994	-	-	-	-	1 785	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(49 073)	(289 464)	83 294	19 070	19 070	8 083	(22 171)	-	-	-
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(48 073)	(285 470)	83 294	19 070	19 070	8 083	(20 386)	-	-	-
Surplus(shortfall)		483 612	754 506	419 916	446 506	385 039	445 065	557 576	-	-	-

DC31 Nkangala - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Cash and investments available											
Cash/cash equivalents at the year end	1	-	-	-	-	-	-	-	258 475	262 622	256 552
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	(0)
Non current assets - Investments	1	-	-	-	-	-	-	-	44 847	49 219	54 018
Cash and investments available:		-	-	-	-	-	-	-	303 322	311 841	310 570
Application of cash and investments											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	-	-	-	-	-	-	-	21 309	22 283	23 389
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		-	-	-	-	-	-	-	21 309	22 283	23 389
Surplus(shortfall)		-	-	-	-	-	-	-	282 013	289 558	287 181

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. From the table it can be seen that for the period 2017/18 to 2019/20 the surplus stabilises to R282,013 million.
6. Considering the requirements of section 18 of the MFMA, it can be concluded that the adopted 2017/18 MTREF was sufficiently funded.
7. As part of the budgeting and planning guidelines that informed the compilation of the 2017/18 MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.

Table 19 MBRR Table A9 - Asset Management

DC31 Nkangala - Table A9 Asset Management

DCS Wkangara - Table A7 Asset Management										
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	22 223	25 124	22 314	8 050	39 339	38 978	-	-	-
Infrastructure - Road transport		-	-	-	350	1 850	1 850	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	350	1 850	1 850	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	1 090	1 090	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	20 661	25 124	22 314	7 700	36 049	35 688	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		1 561	-	-	-	350	350	-	-	-
<u>Total Renewal of Existing Assets</u>	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<u>Total Capital Expenditure</u>	4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	350	1 850	1 850	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	350	1 850	1 850	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	1 090	1 090	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	22 223	25 124	22 314	8 050	39 339	38 978	-	-	-
ASSET REGISTER SUMMARY - PPE (WDV)										
	5									
Infrastructure - Road transport		1 711	2 012	1 917						
Infrastructure - Electricity		412	381	1 296						
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		2 123	2 393	3 213	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		96 482	113 266	132 205	156 862	188 151	164 528	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		851	757	583	662	662	758	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	99 457	116 416	136 001	157 524	188 813	165 286	-	-	-
EXPENDITURE OTHER ITEMS										
<u>Depreciation & asset impairment</u>	3	8 312	7 910	9 566	9 585	9 959	9 693	-	-	-
<u>Repairs and Maintenance by Asset Class</u>		54 886	17 545	6 721	7 173	6 210	4 854	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	54 886	17 545	6 721	7 173	6 210	4 854	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		63 199	25 456	16 287	16 758	16 169	14 548	-	-	-
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		55.7%	15.2%	5.0%	4.6%	3.3%	3.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		55.0%	15.0%	5.0%	5.0%	3.0%	3.0%	0.0%	0.0%	0.0%

DC31 Nkangala - Table A9 Asset Management

Description		Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
CAPITAL EXPENDITURE											
Total New Assets		1	-	-	-	-	-	-	28 885	10 450	5 935
Roads Infrastructure			-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Infrastructure			-	-	-	-	-	-	-	-	-
Community Facilities			-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities			-	-	-	-	-	-	-	-	-
Community Assets			-	-	-	-	-	-	-	-	-
Heritage Assets			-	-	-	-	-	-	-	-	-
Revenue Generating Non-revenue Generating			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Operational Buildings			-	-	-	-	-	-	6 038	4 700	220
Housing			-	-	-	-	-	-	-	-	-
Other Assets			-	-	-	-	-	-	6 038	4 700	220
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-
Servitudes			-	-	-	-	-	-	-	-	-
Licences and Rights			-	-	-	-	-	-	2 750	-	-
Intangible Assets			-	-	-	-	-	-	2 750	-	-
Computer Equipment			-	-	-	-	-	-	2 800	2 800	2 700
Furniture and Office Equipment			-	-	-	-	-	-	5 807	250	115
Machinery and Equipment			-	-	-	-	-	-	8 390	1 000	1 000
Transport Assets			-	-	-	-	-	-	3 100	1 700	1 900
Libraries			-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Operational Buildings			-	-	-	-	-	-	6 038	4 700	220
Housing			-	-	-	-	-	-	-	-	-
Other Assets			-	-	-	-	-	-	6 038	4 700	220
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-
Servitudes			-	-	-	-	-	-	-	-	-
Licences and Rights			-	-	-	-	-	-	2 750	-	-
Intangible Assets			-	-	-	-	-	-	2 750	-	-
Computer Equipment			-	-	-	-	-	-	2 800	2 800	2 700
Furniture and Office Equipment			-	-	-	-	-	-	5 807	250	115
Machinery and Equipment			-	-	-	-	-	-	8 390	1 000	1 000
Transport Assets			-	-	-	-	-	-	3 100	1 700	1 900
Libraries			-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class			-	-	-	-	-	-	28 885	10 450	5 935
ASSET REGISTER SUMMARY - PPE (WDV)											
Roads Infrastructure		5							1 635	1 353	1 043
Storm water Infrastructure									-	-	-
Electrical Infrastructure									1 215	1 134	1 046
Water Supply Infrastructure											
Sanitation Infrastructure											
Solid Waste Infrastructure											
Rail Infrastructure											
Coastal Infrastructure											
Information and Communication Infrastructure											
Infrastructure			-	-	-	-	-	-	2 850	2 488	2 089
Community Facilities									36 358	36 233	36 095
Sport and Recreation Facilities											
Community Assets			-	-	-	-	-	-	36 358	36 233	36 095
Heritage Assets											
Revenue Generating Non-revenue Generating											
Investment properties			-	-	-	-	-	-	-	-	-
Operational Buildings									56 944	58 982	56 273
Housing											
Other Assets			-	-	-	-	-	-	56 944	58 982	56 273
Biological or Cultivated Assets											
Servitudes											
Licences and Rights									3 241	2 232	1 123
Intangible Assets			-	-	-	-	-	-	3 241	2 232	1 123
Computer Equipment									4 640	4 737	4 462
Furniture and Office Equipment									9 609	9 081	8 340
Machinery and Equipment									13 926	12 835	11 535
Transport Assets									26 405	23 915	21 205
Libraries											
Zoo's, Marine and Non-biological Animals											
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	-	-	-	-	-	-	153 973	150 501	141 122

DC31 Nkangala - Table A9 Asset Management

Description		Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
EXPENDITURE OTHER ITEMS											
Depreciation		7	-	-	-	-	-	-	10 912	13 922	15 314
Repairs and Maintenance by Asset Class		3	-	-	-	-	-	-	9 557	9 273	7 733
Roads Infrastructure			-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Infrastructure			-	-	-	-	-	-	-	-	-
Community Facilities			-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities			-	-	-	-	-	-	-	-	-
Community Assets			-	-	-	-	-	-	-	-	-
Heritage Assets			-	-	-	-	-	-	-	-	-
Revenue Generating Non-revenue Generating			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Operational Buildings			-	-	-	-	-	-	2 398	2 598	2 598
Housing			-	-	-	-	-	-	-	-	-
Other Assets			-	-	-	-	-	-	2 398	2 598	2 598
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-
Servitudes			-	-	-	-	-	-	-	-	-
Licences and Rights			-	-	-	-	-	-	305	420	501
Intangible Assets			-	-	-	-	-	-	305	420	501
Computer Equipment			-	-	-	-	-	-	3 700	3 700	1 950
Furniture and Office Equipment			-	-	-	-	-	-	-	-	-
Machinery and Equipment			-	-	-	-	-	-	2 000	1 000	1 000
Transport Assets			-	-	-	-	-	-	1 154	1 555	1 684
Libraries			-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS			-	-	-	-	-	-	20 468	23 196	23 048
Renewal and upgrading of Existing Assets as % of total capex			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and upgrading of Existing Assets as % of deprecn			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.3%	6.1%	5.2%
Renewal and upgrading and R&M as a % of PPE			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	6.0%	6.0%	5.0%

Explanatory notes to Table A9 - Asset Management

- Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
- National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 4 - 8 per cent of PPE. The District does not meet both these recommendations as the District move into new office buildings in 2006.

Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the MMC for Finance, MMC for Technical Services, Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the Executive Mayor.

The primary aims of the Budget Steering Committee are to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the District's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the required the IDP and budget time schedule on 26 April 2016. Key dates applicable to the process were:

- **August 2016**—Joint strategic planning session of the Mayoral Committee and Executive Management. Aim: to review past performance trends of the capital and operating budgets, the economic realities and to set the prioritisation criteria for the compilation of the 2016/17 MTREF;
- **25 August 2016** – Council adopted a roll-over budget for 2016/17.
- **January and February 2017**—Detail departmental budget proposals (capital and operating) submitted to the Budget and Treasury Office for consolidation and assessment against the financial planning guidelines;
- **6 to 12 February 2017** - Review of the financial strategy and key economic and financial planning assumptions by the Budget Steering Committee. This included financial forecasting and scenario considerations;
- **25 January 2017** - Council considered the 2016/17 Mid-year Review;
- **22 February 2017** - Council considers the 2016/17 Adjustments Budget;

- **2 March 2017** - Recommendations of the Mayoral Committee are communicated to the Budget Steering Committee, and on to the respective departments. The draft 2017/18 MTREF is revised accordingly;
- **28 March 2017** - Tabling in Council of the draft 2017/18 IDP and 2017/18 MTREF to Mayoral committee;
- **30 March 2017** - Tabling in Council of the draft 2017/18 IDP and 2017/18 MTREF for public consultation;
- **6 - 7 Apr 2017** – IDP and Budget Indaba;
- **19 April 2017** - Closing date for written comments;
- **14 to 22 April 2017** –finalisation of the 2017/18 IDP and 2016/17 MTREF, taking into consideration comments received from the public, comments from National Treasury, and updated information from the most recent Division of Revenue Bill and financial framework; and
- **26 April 2017** – Budget stakeholder report back meeting
 - **24 May 2017** – Submission of final 2017/18 MTREF to Mayoral Committee for adoption
- **31 May 2017** - Submission of the final 2017/18 MTREF before Council for consideration and approval.

2.1.2 IDP and Service Delivery and Budget Implementation Plan

Council is going to adopt a new IDP for 2017/18 to 2021/22. The IDP will be submitted to Council for approval on the 29 March 2017.

The District's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The Process Plan applicable to the fourth revision cycle included the following key IDP processes and deliverables:

- Registration of community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public participation process;
- Compilation of the SDBIP, and
- The review of the performance management and monitoring processes.

The IDP has been taken into a business and financial planning process leading up to the 2017/18 MTREF, based on the approved 2016/17 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2017/18 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2016/17 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

2.1.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2017/18 MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2017/18 MTREF:

- District growth
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e. inflation, household debt, migration patterns)
- Performance trends
- The approved 2016/17 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- Investment possibilities
- Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 51, 54, 55, 58, 66, 67, 70, 72, 74, 75, 78, 85 & 86 has been taken into consideration in the planning and prioritisation process.

2.1.4 Community Consultation

The draft 2017/18 MTREF as tabled before Council on 29 March 2017 for community consultation will be published on the municipality's website, and hard copies will be made available at customer care offices, municipal notice boards and various libraries.

All documents in the appropriate format (electronic and printed) will be provided to National Treasury, and other national and provincial departments in accordance with section 23 of the MFMA, to provide an opportunity for them to make inputs.

Local Municipalities were utilised to facilitate the community consultation process from January to March 2017, and included six public briefing sessions and the IDP and Budget Indaba on the 6 - 7 April 2017. The applicable dates and venues was published in all the local newspapers and on average attendance amounted 50 to 100 per meeting. This is up on the previous year's process. This can be attributed to the additional initiatives that were launched during the consultation process, including the specific targeting of ratepayer associations. Individual sessions were scheduled with organised business and Imbizo's were held to further ensure transparency and interaction. Other stakeholders involved in the consultation included churches, non-governmental institutions and community-based organisations.

Submissions received during the community consultation process and additional information regarding revenue and expenditure and individual capital projects will be addressed, and where relevant considered as part of the finalisation of the 2017/18 MTREF. Feedback and responses to the submissions received are available on request. The following are some of the issues and concerns raised as well as comments received during the consultation process:

- Capital expenditure is not allocated to the areas in the same ratio as the income derived from those areas. This is a normal practice in a collective taxation environment. The District is responsible for managing the equitable use of resources to ensure that constitutional imperative to progressively improve basic services in undeveloped areas is realized in a sustainable manner over a reasonable period of time;
- Several complaints were received regarding poor service delivery, especially the state of road infrastructure and slow implementation of projects in local municipalities;
- Poor performance of contractors relating to infrastructure development and maintenance especially in the areas of road construction and maintenance were raised;
- Environmental problems of the mines and climate change;
- High levels of poverty and unemployment, which indicate there is a need for skills training.
- The district needs to promote the cargo project in Victor Khanye.
- High percentage of rollovers

2.2 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the District, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the District strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the District's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPIs);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;
- National Spatial Development Perspective (NSDP);
- The National Priority Outcomes and
- The National Development Plan.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's six strategic objectives for the 2017/18 MTREF and further planning refinements that have directly informed the compilation of the budget:

IDP Strategic Objectives

- Local Economic Development
- Infrastructure Development and Service Delivery
- Institutional Development and Municipal Transformation
- Good Governance and Public Participation
- Build more united, non-racial, integrated and safer communities;
- Financial Viability
- Ensure more effective, accountable and clean Local Government that works together with National and Provincial Spheres of Government.

In order to ensure integrated and focused service delivery between all spheres of government it was important for the District to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities. The key performance areas can be summarised as follows against the five strategic objectives:

1. Provision of quality basic services and infrastructure which includes, amongst others:
 - Provide electricity;
 - Provide water;
 - Provide sanitation;
 - Provide waste removal;
 - Provide housing;
 - Provide roads and storm water;

- Provide public transport;
 - Provide district planning services; and
 - Maintaining the infrastructure of the District.
2. Economic growth and development that leads to sustainable job creation by:
- Ensuring there is a clear structural plan for the District;
 - Ensuring planning processes function in accordance with set timeframes;
 - Facilitating the use of labour intensive approaches in the delivery of services and the building of infrastructure.
- 3.1 Fight poverty and build clean, healthy, safe and sustainable communities:
- Working with strategic partners such as SAPS to address crime;
 - Ensuring safe working environments
 - Promote viable, sustainable communities through proper zoning; and
 - Promote environmental sustainability by protecting wetlands and key open spaces.
 - Implementing initiatives to reduce the effect of climate change.
- 3.2 Integrated Social Services for empowered and sustainable communities
- Work with provincial departments to ensure the development of community infrastructure such as schools and clinics is properly coordinated with the informal settlements upgrade programme
4. Foster participatory democracy and Batho Pele principles through a caring, accessible and accountable service by:
- Optimising effective community participation in the ward committee system; and
 - Implementing Batho Pele in the revenue management strategy.
- 5.1 Promote sound governance through:
- Publishing the outcomes of all tender processes on the municipal website
- 5.2 Ensure financial sustainability through:
- Reviewing the use of contracted services
 - Continuing to implement the infrastructure renewal strategy and the repairs and maintenance plan
- 5.3 Optimal institutional transformation to ensure capacity to achieve set objectives
- Review of the organizational structure to optimize the use of personnel;

In line with the MSA, the IDP constitutes a single, inclusive strategic plan for the District. The five-year programme responds to the development challenges and opportunities faced by the District by identifying the key performance areas to achieve the five strategic objectives mentioned above.

Lessons learned with previous IDP revision and planning cycles as well as changing environments were taken into consideration in the compilation of the IDP, including:

- Strengthening the analysis and strategic planning processes of the District;
- Ensuring better coordination through a programmatic approach and attempting to focus the budgeting process through planning interventions; and
- Strengthening performance management and monitoring systems in ensuring the objectives and deliverables are achieved.

- Multi-year budgeting remains a priority

The 2017/18 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

Table 20 MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

DC31 Nkangala - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand												
Institutional Development and Municipal Transformation		KPI1		-	-		21					
Good Governance and Public Participation		KPI2		-	-		-					
Local Economic Development		KPI3		-	-		2 318					
Financial Viability		KPI4		343 648	365 805		355 543					
Basic service delivery		KPI5		-	-		-					
Spatial Development Analysis		KPI6		890	934		-					
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	344 538	366 739	-	357 882	-	-	-	-	-

DC31 Nkangala - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand												
Financial Viability and Financial Management	Sound Financial Management									373 388	374 063	379 708
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	-	-	-	-	-	-	373 388	374 063	379 708

DC31 Nkangala - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Page 48 of 213

DCS1 Nkangala - Supporting Table SA3 Reconciliation of IDP Strategic Objectives and budget (operating expenditure)												
Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand												
Basic Service Delivery and Infrastructure	Healthy Social Environment									16 425	12 013	22 813
	Sustainable Infrastructure and Service Provisioning									60 512	82 561	77 965
Financial Viability and Financial Management	Sound Financial Management									6 608	4 583	4 432
Institutional Development and Transformation	Competent, Innovative and Accountable Team									248 988	264 177	271 958
	Sound Electronic Governance									1 205	1 205	1 206
Local Economic Development	Inclusive Economic Growth with Sustainable Development									21 002	22 000	20 500
Spatial Rationale	Integrated regionalised planning									13 734	7 945	8 565
Allocations to other priorities												
Total Expenditure				1	-	-	-	-	-	368 474	394 483	407 439

Table 22 MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

DC31 Nkangala - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand												
Institutional Development and Municipal Transformation		A		294	3 574		5 330					
Good Governance and Public Participation		B		-	-		-					
Local Economic Development		C		-	-		20					
Financial Viability		D		-	168		400					
Basic service delivery		E		21 929	21 362		2 250					
Spatial Development Analysis		F		-	21		50					
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	22 223	25 124	-	8 050	-	-	-	-	-

DC31 Nkangala - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousand													
Basic Service Delivery and Infrastructure	Healthy Social Environment	A								6 550	850	900	
	Sustainable Infrastructure and Service Provisioning	B								1 500	1 700	1 900	
Good Governance and Public Participation	Sound Electronic Governance	C								10 250	2 800	2 700	
Institutional Development and Transformation	Competent, Innovative and Accountable Team	D								10 584	5 100	435	
		E											
		F											
		G											
		H											
		I											
		J											
		K											
		L											
		M											
		N											
		O											
		P											
Allocations to other priorities			3										
Total Capital Expenditure			1	-	-	-	-	-	-	28 885	10 450	5 935	

2.3 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the District has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assesses and reviews organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as follows:

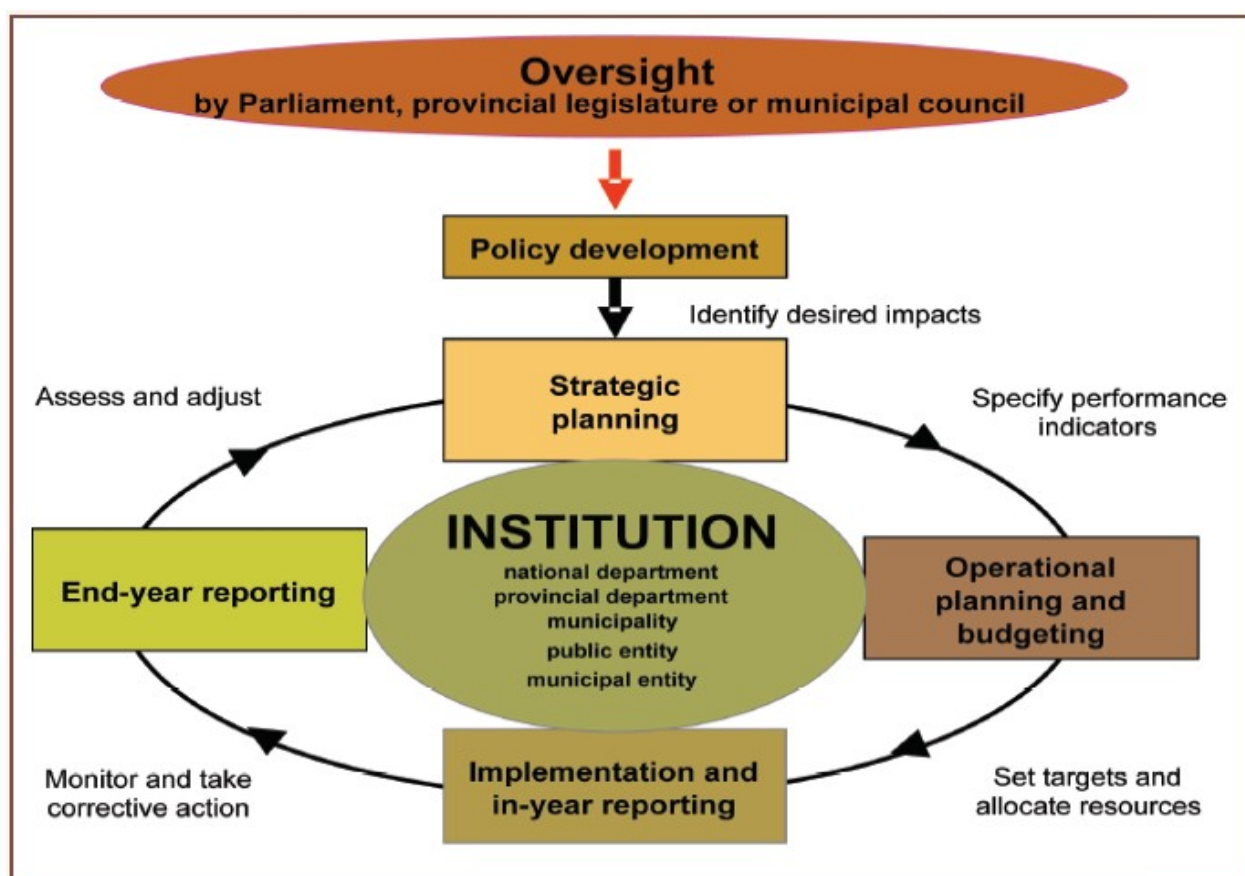


Figure 3 Planning, budgeting and reporting cycle

The performance of the District relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The District therefore has adopted one integrated performance management system which encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The performance information concepts used by the District in its integrated performance management system are aligned to the **Framework of Managing Programme Performance Information** issued by the National Treasury:

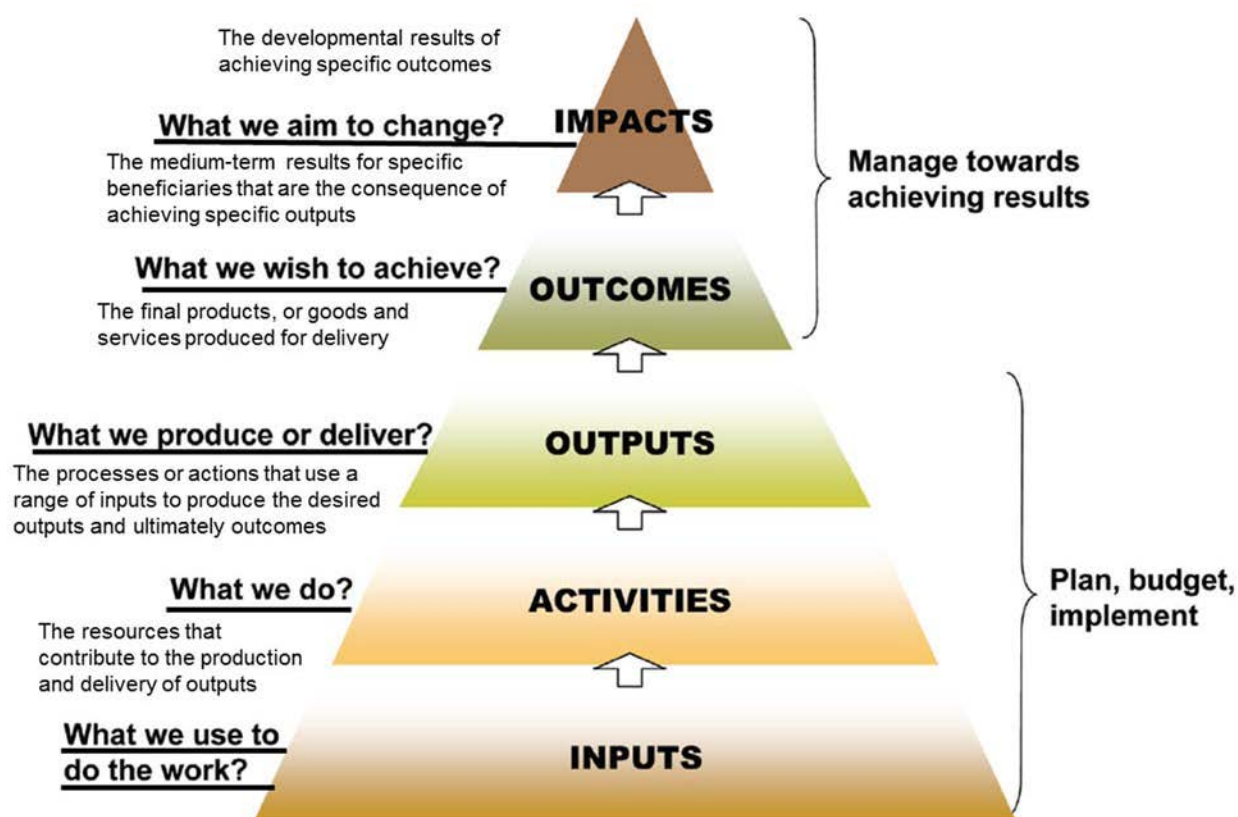


Figure 4 Definition of performance information concepts

The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.

Table 23 MBRR Table SA7 - Measurable performance objectives (replaced with QUARTERLY PROJECTIONS OF SERVICE DELIVERY TARGETS AND PERFORMANCE INDICATORS AS PER APPROVED SDBIP)

DC31 Nkangala - Supporting Table SA7 Measureable performance objectives										
Description	Unit of measurement	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Vote 1 - Office of the Municipal Manager										
Function 1 - Organisational Restructuring and Transformation										
Sub-function 1 - Performance Management										
# of quarterly performance report submitted to Council by 30 June	Number	4	4	4	4	4	4	4	4	4
Function 2 - Governance										
Sub-function 1 - Audit										
% of MPAC resolutions raised and resolved per quarter	Percentage	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% achievement to resolve issues raised on the Audit Action Plan per quarter	Percentage	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Maintain Auditor General Opinion - Clean Audit in respect of the Annual Report	Number	1	1	1	1	1	1	1	1	1
% of AG Management Letter findings resolved by quarter (Total organization)	Percentage	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Sub-function 2 - Risk Management										
% of future action plans resolved to address fraud and corruption risk identified per quarter	Percentage	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Function 3 - Service Delivery										
Sub-function 1 - Community Satisfaction										
# of Community Satisfaction Surveys conducted on the work of the District by 30 June 2017	Number		1	1	1	1	1	1		
Function 4 - IDP and BUDGET										
Sub-function 1 - IDP										
Final IDP and Budget tabled and approved by Council by the 31st May	Number	1	1	1	1	1	1	1	1	1
Function 4 - Financial Viability										
Sub-function 1 - Expenditure										
% spend of the Total Operational Budget by 30 June 2017	Percentage	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Vote 2 - Corporate Services										
Function 1 - Organisational Restructuring and Transformation										
Sub-function 1 - Human Resources										
% approved vacant positions (previously filled) processed within (3) months of post vacancy	Percentage		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Sub-function 2 - Training and Development										
% of budget spent implementing the Workplace Skills Plan (GKPI) by 30 June 2017	Percentage	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Vote 3 - Finance										
Function 1 - Financial Viability										
Sub-function 1 - Financial Management										
Cost coverage ratio (GKPI) by 30 June 2017	Ratio	NA	NA	NA	8.9%	8.9%	8.9%	8.9%	8.9%	8.9%
Sub-function 2 - Budgeting										
Submission for approval of MTREF Budget by the 31st May	Number	1	1	1	1	1	1	1	1	1
Sub-function 3 - Financial Reporting										
Annual Financial Statements (AFS) submitted on or before the 31st August 201	Number	1	1	1	1	1	1	1	1	1
# of quarterly section 52(d) MFMA reports submitted to Executive Mayor within legislative timeframes	Number	4	4	4	4	4	4	4	4	4
Section 72 (midyear) MFMA reports submitted to Executive Mayor within legislative timeframes	Number	1	1	1	1	1	1	1	1	1
# of section 71 MFMA reports submitted to Executive Mayor within legislative timeframes per month	Number	12	12	12	12	12	12	12	12	12
Function 2 - SCM										
Sub-function 1 - SCM										
# of SCM deviation reports submitted to the MM per month (Total Administration)	Number	12	12	12	12	12	12	12	12	12
Vote 4 - Development Planning										
Function 1 - Human Settlements										
Sub-function 1 - Human Settlements										
# of informal settlements formalised by 30th June	Number			5	5	5	5	5	1	5
# of formal townships established by 30th June	Number		6	5	5	5	5	4	4	5
Function 2 - Land Administration										
Sub-function 1 - GIS										
# of projects implemented from the GIS Strategy by 30th June	Number		2	1	1	1	1	1	1	1
Sub-function 2 - Land Management										
# of projects implemented based on SPLUMA by 30th June	Number		3	2	2	2	2	1	2	3

DC31 Nkangala - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Vote 5 - Technical Services										
Function 1 - Service Delivery										
Sub-function 1 - Water and Sanitation										
Number of Sanitation projects (as submitted by the LM's) completed by 30 June	Number		10	6	6	6	6	8	8	7
Number of Water projects (as submitted by the LM's) completed by 30 June	Number		8	14	14	14	14	20	20	11
Sub-function 2 - Electricity										
Number of Electricity projects (as submitted by the LM's) completed by 30 June	Number		1	2	2	2	2	2	1	1
Sub-function 3 - Project Management										
% spend of Capital projects in terms of budget (NDM funded projects) by 30 June	Percentage		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Sub-function 4 - Road and Stormwater										
Number of Road and Stormwater projects (as submitted by the LM's) completed by 30 June	number							18	18	4
Vote 6 - Local Economic Delivery										
Function 1 - Economic Development and Job Creation										
Sub-function 1 - Economic Development										
Hosting of Investment Summit to market Anchor Projects / Catalytic by 30 June 2017	Number		1	1	1	1	1	1	1	1
Sub-function 2 - Job Creation										
# of EPWP Full Time Equivalent (FTE's) job opportunities provided through the implementation of LED and Capital projects (GKPI) per quarter	Number		308	72	72	72	72	399 WO & 234 FTEs	100 WO & 50 FTEs	100 WO & 50 FTEs
Vote 7 - Social Services										
Function 1 - Health										
Sub-function 1 - HIV/AIDs										
# of HIV/AIDS educational awareness campaigns implemented to capacitate and build communities per quarter	Number		8	8	8	8	8	6	6	6
% of water samples taken per month that do not comply to SANS 241 and that are formally reported to the LM's to implement corrective action per quarter	Percentage		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Function 2 - Environmental Management										
Sub-function 1 - Air Pollution										
% of atmospheric emission license applications finalised as compared to application received as per NEM Air Quality Act, 2004 by 30 June 201	Percentage		60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%
Function 3 - Youth										
Sub-function 1 - Youth Development										
Annual Youth Summit convened by 30th June	Number		1	1	1	1	1	1	1	1
Function 4 - Disaster Management										
Sub-function 1 - Disaster Education										
# of Disaster Emergency Open Day Hosted with local Municipalities by June 2017	Number		1	2	2	2	2	2	2	2

The following table sets out the municipalities main performance objectives and benchmarks for the 2017/18 MTREF.

Table 24 MBRR Table SA8 - Performance indicators and benchmarks

DC31 Nkangala - Supporting Table SA8 Performance indicators and benchmarks

DC317 Kwagala - Supporting Table SA6 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<u>Borrowing Management</u>											
Credit Rating		BBB-	BBB-								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.6%	7.2%	1.4%	0.7%	0.5%	1.0%	1.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	35.2%	69.5%	11.6%	17.7%	8.9%	19.3%	12.6%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	-7.7%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	8.9	12.6	13.6	18.1	14.1	15.5	20.8	-	-	-
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	8.9	12.6	13.6	17.6	14.1	15.5	20.8	-	-	-
Liquidity Ratio	Monetary Assets/Current Liabilities	6.1	9.7	11.3	14.9	11.2	13.2	18.1	-	-	-
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	6.8%	4.3%	6.7%	2.2%	2.1%	5.2%	2.1%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))										
Creditors to Cash and Investments		14.5%	9.4%	7.9%	6.3%	7.4%	6.6%	4.7%	0.0%	0.0%	0.0%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	16.2%	19.6%	23.7%	33.9%	32.1%	30.8%	25.0%	0.0%	0.0%	0.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	19.6%	23.0%	27.1%	37.9%	36.2%	34.7%		0.0%	0.0%	0.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	15.9%	4.8%	1.8%	2.0%	1.7%	1.3%		0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	3.7%	3.4%	2.9%	3.1%	3.0%	3.0%	2.5%	0.0%	0.0%	0.0%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	0.6	0.8	2.1	0.7	0.7	0.7	-	-	-	-
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	27216.4%	17677.1%	24955.8%	5968.0%	6968.8%	18397.6%	7060.1%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	32.2	32.3	38.0	25.9	21.1	25.2	57.6	-	-	-

DC31 Nkangala - Supporting Table SA8 Performance indicators and benchmarks

DC317 Inkanga - Supporting Table SA9 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.2%	1.1%	0.6%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	17.2%	18.1%	10.5%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	-	-	-	-	-	-	-	15.0	15.2	14.1
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	-	-	-	-	-	-	-	15.0	15.2	14.1
Liquidity Ratio	Monetary Assets/Current Liabilities	-	-	-	-	-	-	-	8.4	8.8	8.7
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.5%	1.4%	1.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	10.4%	10.4%	11.2%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	34.8%	37.1%	38.7%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		38.4%	40.9%	42.8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		2.6%	2.5%	2.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.3%	4.0%	4.2%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	-	-	-	-	-	-	-	1.0	1.1	1.0
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4848.2%	4197.7%	4095.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	-	-	-	-	-	-	-	14.5	14.0	13.1

2.3.1 Performance indicators and benchmarks

2.3.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position. As with all other municipalities, Nkangala District Municipality's borrowing strategy is primarily informed by the affordability of debt repayments. The structure of the District's debt portfolio is dominated by annuity loans. The following financial performance indicators have formed part of the compilation of the 2017/18 MTREF:

- *Capital charges to operating expenditure* is a measure of the cost of borrowing in relation to the operating expenditure. It can be seen that the cost of borrowing has stabilised at 1.2 for 2017/18 to 0.6 for 2019/20 over the MTREF.
- *Borrowing funding of own capital expenditure* measures the degree to which own capital expenditure (excluding grants and contributions) has been funded by way of borrowing. The average over MTREF is zero per cent. Capital expenditure is financed from cash backed accumulated surpluses.

The District's debt profile provides some interesting insights on the District's future borrowing capacity. Firstly, the use of amortising loans leads to high debt service costs at the beginning of the loan, which declines steadily towards the end of the loan's term.

In summary, various financial risks could have a negative impact on the future borrowing capacity of the municipality. In particular, the continued ability of the District to meet its revenue targets and ensure its forecasted cash flow targets are achieved will be critical in meeting the repayments of the debt service costs.

2.3.1.2 Safety of Capital

- *The debt-to-equity ratio* is a financial ratio indicating the relative proportion of equity and debt used in financing the municipality's assets. The indicator is based on the total of borrowing, creditors and provisions as a percentage of funds and reserves. In the 2017/18 financial year the ratio is at a level 0 per cent and remains relatively stable at 0 per cent in the 2019/20 financial year.

2.3.1.3 Liquidity

- *Current ratio* is a measure of the current assets divided by the current liabilities and as a benchmark the District has set a limit of 1, hence at no point in time should this ratio be less than 1. The 2015/16 current ratio of the District is 13.6 per cent. The current ratio for 2016/17 is 20.8, whilst the projected current ratio is 15.5 per cent. The 2017/18 financial year is 15.0 and 15.2 and 14.1 for the two outer years of the MTREF respectively.
- *The liquidity ratio* is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations. The 2015/16 current ratio of the District is 11.3 per cent. The current ratio for 2016/17 is 18.1, whilst the projected current ratio is 13.2 p8.4 cent. The 2017/18 financial year is 8.4 and 8.8 and 8.7 for the two outer years of the MTREF respectively.

2.3.1.4 Revenue Management

- With the abolishment of the RSC Levies the outstanding debtors has declined to a point where the total outstanding debtors to annual revenue is very positive. The estimated ratio for 2017/18 is 1.5 per cent and remains stable at 1.4 per cent for the two outer years.

2.3.1.5 Creditors Management

- The District has managed to ensure that creditors are settled within the legislated 30 days of invoice. By applying daily cash flow management the municipality has managed to ensure a 100 per cent compliance rate to this legislative obligation. This has had a favourable impact on suppliers' perceptions of risk of doing business with the District, which is expected to benefit the District in the form of more competitive pricing of tenders, as suppliers compete for the District's business.

2.3.1.6 Other Indicators

- The total employee costs and Councillor remuneration as a percentage of operating revenue are continues increasing to 38.20 for the 2017/18 budget year, 40.68 and 42.52 for the 2019/20 budget year, which will be above the norm or 25-40 per cent.
- Repairs and maintenance as percentage of operating revenue is very low as the District has only the office building.
- The filling of vacancies has commenced.
- Measures have been put in place to ensure that relevant officials comply with the extension of the minimum competency requirements;

2.4 Overview of budget related-policies

The District's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

2.4.1 Review of credit control and debt collection procedures/policies

The Credit Control and Debt Collection Policy as approved by Council in October 2003 and was reviewed during the 2016/17 budget process. While the adopted policy is credible, sustainable, manageable and informed by affordability and value for money there has been a need to review certain components to achieve a higher collection rate. Some of the possible revisions will include the lowering of the credit periods for the down payment of debt.

The 2017/18 MTREF has been prepared on the basis of achieving an average debtors' collection rate of 99 per cent on debtors. In addition the collection of debt in excess of 90 days has been prioritised as a pertinent strategy in increasing the District's cash levels.

2.4.2 Asset Management Policy

The reviewed asset management policy was adopted by Council in 2016/17. The policy prescribes the accounting and administrative policies and procedures relating to property, plant and equipment. The depreciation and capitalization of assets are dealt with in terms of this policy. The Asset Management policy was reviewed during the 2016/17 budget preparation process.

2.4.3 Supply Chain Management Policy

The Supply Chain Management Policy was adopted by Council in October 2006. An amended policy was adopted by Council in May 2013. The policy was reviewed during the 2016/17 budget process

The policy provides for processes to be followed in the procurement of goods and services. The principles of this policy is to give effect to a fair, equitable, transparent, competitive and cost effective system for the procurement of goods and services, disposing of goods and selection of contractors in the provision of municipal services.

2.4.4 Budget and Virement Policy

The Budget and Virement Policy aims to empower senior managers with an efficient financial and budgetary amendment and control system to ensure optimum service delivery within the legislative framework of the MFMA and the District's system of delegations. The Budget and Virement Policy was reviewed during the budget process in 2016/17.

2.4.5 Cash Management and creditor payment Policy

The policy provides for the management of cash and creditor payment. The aim of the policy is to ensure that surplus cash and investments are adequately managed especially the funds set aside for the cash banking of certain reserves. The policy details the minimum cash and cash equivalents required at any point in time and introduce time frames to achieve certain benchmarks. This policy was reviewed by Council during the 2016/17 budget process.

2.4.6 Donation Policy

The policy provides for the conditions and procedures for which donations can be made and accounted for. This policy was reviewed by Council during the 2016/17 budget process.

2.4.7 Fraud and Corruption Prevention Policy

The policy provides for the mitigating, preventing, and reporting any corrupt or fraudulent activities. The policy was reviewed by Council during the 2016/17 budget process.

2.4.8 Travel and Subsistence Policy

The objective of this policy is to enforce the promulgated legislation in terms of ad-hoc travel and subsistence allowances, in order to set uniform guidelines for Councillors and officials from Nkangala District Municipality. Furthermore, this policy sets out the basis for the payment of a subsistence and travel allowance for the purposes of such official travelling. The policy is currently under review and comments from the Local Labour Forum is awaited

2.4.9 Rental of municipal facilities Policy

The objectives of this policy are to:

- Ensure that the rental of council facilities are dealt with in accordance with authorized processes only

- Ensure that the municipality has and maintains an effective system of internal control.

This policy was reviewed by Council during the 2016/17 budget process.

2.4.10 Budget policy

The objective of the budget policy is to set out:

- The principles which the municipality will follow in preparing each medium term revenue and expenditure framework budget,
- The responsibilities of the executive mayor, the accounting officer, the chief financial officer and other senior managers in compiling the budget
- To establish and maintain procedures to ensure adherence to the Nkangala District Municipality's IDP review and budget processes.

2.4.11 Borrowing policy

The purpose of the policy is to:

Enable the municipality to exercise their obligation to ensure sufficient cash resources to implement their capital programme in the most cost effective manner.

Ensure compliance with the relevant legal and statutory requirements relating to municipal borrowing.

2.4.12 Funds and reserves policy

The purpose of the policy is to:

The funding and reserves policy is aimed to ensure that the municipality has sufficient and cost-effective funding in order to achieve its objectives through the implementation of its operating and capital budgets.

This policy aims to set guidelines towards ensuring financial viability over both the short- and long-term which includes reserves requirements.

2.4.13 Investment and surplus funds policy

The purpose of the policy is to:

The preservation and safety of investments as a primary aim;

The need of investment diversification;

To specify minimum acceptable credit rating for investments including:

- a list of approved investment types; o a list of approved institutions;
- guidelines for the invitation and selection of competitive bids or offers in accordance with part 1 of chapter 11 of the Act for investments in excess of six (6) months or the appointment of an investments manager;

To put measures in place to ensuring implementation of the policy and internal controls over investments made;

2.4.14 Black listing policy

The purpose of the policy is to:

To prevent the municipality from doing business with persons, business, organizations or entities who abuse the supply chain management system by committing a corrupt, fraudulent, unfair or irregular practice/s.

To prevent the municipality from doing business with individual persons, business, organizations or entities who default on any contract, performance will fully or negligently.

To develop a uniform criteria and a fair process for barring such persons, tenderers and business entities who engage in the above

2.4.15 Catering Policy

Objectives of the policy

To regulate and control expenditure in relation to catering;

To regulate instances and events where catering should be provided;

To indicate what meetings are allowed to have catering;

To indicate what other gatherings are allowed to have catering;

To indicate what type of catering is allowed; and

To indicate the processes to be followed for catering.

The policy was developed during the 2016/17 budget process

2.4.16 Management of foreign exchange policy

The purpose of this policy is to provide an agreed framework within which:

Foreign currency exchange risks are identified and managed in an efficient and cost effective manner;

Foreign exchange conversion differences are properly quantified, accounted for and fairly apportioned between the foreign supplier, any local agent and the Municipality;

The policy was developed during the 2016/17 budget process

2.5 Overview of budget assumptions

2.5.1 External factors

Highlights from circular 85 and 86 as follows:

The 2017 Budget Review emphasised that, while the global economic growth outlook has improved, it is clouded by the prevailing policy uncertainty due to the increasing pressure within the world trading system. These factors may jeopardise South Africa's prudent macroeconomic and fiscal policies, which include inflation targeting and a flexible exchange rate, the local economy's ability to adjust to global volatility and the stable investment platform.

GDP growth rate is forecasted to increase by 1.3 per cent in 2017 and to improve moderately over the medium term with to 2 per cent and 2.2 per cent in 2018 and 2019 respectively. This forecast is supported by marginally higher global growth, stabilising commodity prices, greater reliability of the electricity network, more favourable weather conditions, recovering business and consumer confidence, and improved labour relations. The positive trajectory marks a shift from several years of declining growth however; this is still not high enough to markedly reduce unemployment, poverty and inequality.

The unemployment rate was 26.5 per cent in the fourth quarter of 2016. In aggregate mining and manufacturing employment declined by 80 306 jobs in 2016 while the services sector created 119 189 jobs during the same period. The economy continues to create opportunities for semi-skilled and skilled workers, and to shed unskilled jobs, reinforcing poverty and inequality and widening the wage gap.

These economic challenges will continue to pressurise municipal revenue generation and collection levels hence a conservative approach is advised for projecting revenue. Municipalities will have to improve their efforts to limit non-priority spending and to implement stringent cost-containment measures.

Local government conditional grants and additional allocations

The *2017 Budget Review* provides for R366.3 billion to be transferred directly to local government and a further R23 billion allocated to indirect grants for the 2017 MTREF. Direct transfers to local government over the medium term account for 9.1 per cent of national government's non-interest expenditure. When adding indirect transfers, the total spending for local government increases to 9.7 per cent of national non-interest expenditure.

There is intent to introduce a new funding model for district municipalities upon completion of

the Department of Cooperative Governance's review of their functional role. In 2017/18, adjustments are made to the *RSC/ JSB levies replacement grant* to redistribute funds to the 13 district municipalities currently receiving less than R40 million per year from this grant. The growth rates of the 10 district municipalities with the largest allocations are reduced to fund the increases to the other districts. They will receive two-thirds of their original growth rate in 2017/18 and one-third of their original growth rate in 2018/19.

In the outer year of the MTEF period, the grant increases by 8.8 per cent a year for district municipalities that are authorised to undertake water and sanitation services and 2.9 per cent for district municipalities that are not such authorities. The different rates recognise the various service delivery responsibilities of these district municipalities and the fact that the allocations to unauthorised municipalities have an average growth rate below inflation.

The Department of Cooperative Governance, which administers the *municipal infrastructure grant*, continues to implement measures to strengthen the management and implementation of the grant. Changes to be introduced in 2017/18 include the circulation of:

- a guideline on how to plan, assess and implement refurbishment projects funded by the grant. The rules of the grant were changed in 2015/16 to allow this funding to be utilised for refurbishment however there have not been many projects of this nature since then. The new guideline will clarify the requirements for accessing this refurbishment funding.
- a revised guideline on the use of project management unit funds. Municipalities are allowed to use up to 5 per cent of their allocations from this grant for a project management unit. Grant conditions that require municipalities to submit business plans for their project management units will also allow the Department of Cooperative Governance to ensure that municipalities adhere to the guideline's best practices.

Local government budget and financial management reforms

Regulation of a 'Municipal Standard Chart of Accounts' (mSCOA) for local government

The *mSCOA* Regulations apply to all municipalities and municipal entities with effect from 1 July 2017.

Technically, for a municipality to be regarded as *mSCOA* compliant on 1 July 2017 it must be able to transact across all the *mSCOA* segments and its core system and all sub-systems (including that of its municipal entities) must seamlessly integrate. Among the lessons learnt from the pilot municipalities, stems the recommendation that a municipality's point of departure for achieving system integration is that it prioritises the maximum integration potential of its core system so that it integrates with the Debtors main sub-system (including cash management and receipting), Payroll and the Assets Management sub-system modules. Furthermore, all municipalities must accommodate seamless integration of the Integrated Development Plan (IDP), Service Delivery and Budget Implementation Plan (SDBIP) and Budget facilities into the core financial system as these documents create a point of departure for the transactional environment come 1 July 2017.

The NDM is one of the identified pilot municipalities for the mSCOA and has implemented the mSCOA on the 1st of July 2015. The 2017/18 budget year will be the third budget on mSCOA.

2.5.2 General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2017/18 MTREF:

- National Government macro economic targets;
- The general inflationary outlook and the impact on District's residents and businesses;
- The impact of municipal cost drivers; and

The following macro-economic forecasts must be considered when preparing the 2017/18 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2015 - 2019

Fiscal year	2016/17 Estimate	2017/18	2018/19	2019/20
		Forecast		
Consumer Price Inflation (CPI)	6.4%	6.4%	5.7%	5.6%
Real GDP growth	0.5%	1.3%	2.0%	2.2%

Source: 2017 Budget Review

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

Employee related costs

The multi-year Salary and Wage Collective Agreement for the period 1 July 2015 to 30 June 2018 must be taken into account when calculating the salary budget.

The agreement reached is as follows:

2015/16 Financial Year – 7.0 per cent

2016/17 Financial Year – average CPI (Feb 2015 – Jan 2016) plus 1 per cent

2017/18 Financial Year – average CPI (Feb 2016 – Jan 2017) plus 1 per cent

Remuneration of Councillors

Municipalities are advised to budget for the actual costs approved in accordance with the gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually by the Department of Cooperative Governance.

Credit rating outlook

Global Credit rating committee has in August 2013 rated Nkangala District Municipality's as follows:

Table 25 Credit rating outlook

Security class	Rating scale	Rating	Rating outlook	Review date
Long term	National	A _(ZA)	Stable	08/2014
High credit quality relative to other issuers or obligations in the same country. Protection factors are good. However, risk factors are more variable and greater in periods of economic stress.				
Short term	National	A1 _(ZA)	Stable	08/2014
Very high certainty of timely payment relative to other issuers or obligations in the same country. Liquidity factors are excellent and supported by good fundamental protection factors. Risk factors are minor.				
Long term	International	BBB-	Stable	08/2014
Adequate protection factors and considered sufficient for prudent investment. However there is considerable variability in risk during economic cycles.				

2.5.3 Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The District engaged in a number of financing arrangements to minimise its interest rate costs and risk. However, in 2016/17 MTREF is based on the assumption that no additional borrowings are undertaken.

2.5.4 Collection rate for revenue services

The rate of revenue collection is currently expressed as a percentage (99 per cent) of budgeted income. Cash flow is assumed to be 99 per cent of budgeted income.

2.5.5 Salary increases

Employee related costs

The multi-year Salary and Wage Collective Agreement for the period 1 July 2015 to 30 June 2018 must be taken into account when calculating the salary budget.

The agreement reached is as follows:

2015/16 Financial Year – 7.0 per cent

2016/17 Financial Year – average CPI (Feb 2015 – Jan 2016) plus 1 per cent

2017/18 Financial Year – average CPI (Feb 2016 – Jan 2017) plus 1 per cent

Remuneration of Councillors

Municipalities are advised to budget for the actual costs approved in accordance with the gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually by the Department of Cooperative Governance.

Impact of national, provincial and local policies

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and in this regard various measures were implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Creating jobs;
- Enhancing education and skill development;
- Improving Health services;
- Rural development and agriculture; and
- Fighting crime and corruption.

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

2.5.6 Ability of the municipality to spend and deliver on the programmes

It is estimated that a spending rate of at least 60 per cent is achieved on operating expenditure and 60 per cent on the capital programme for the 2017/18 MTREF of which performance has been factored into the cash flow budget.

2.6 Overview of budget funding

2.6.1 Medium-term outlook: operating revenue

The following table is a breakdown of the operating revenue over the medium-term:

Table 26 Breakdown of the operating revenue over the medium-term

DC31 Nkangala - Table A1 Budget Summary

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	28 431	31 084	38 235	17 880	25 580	21 580	16 042	-	-	-
Transfers recognised - operational	313 813	329 709	338 036	337 235	337 235	337 235	252 033	-	-	-
Other own revenue	2 294	3 470	3 455	691	3 784	2 022	2 859	-	-	-
Total Revenue (excluding capital transfers and contributions)	344 538	364 263	379 727	355 806	366 599	360 837	270 935	-	-	-

DC31 Nkangala - Table A1 Budget Summary

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	-	-	-	-	25 450	22 459	20 468
Transfers recognised - operational	-	-	-	-	-	-	-	344 488	347 966	355 394
Other own revenue	-	-	-	-	-	-	-	1 275	1 358	1 438
Total Revenue (excluding capital transfers and contributions)	-	-	-	-	-	-	-	371 213	371 783	377 300

The following graph is a breakdown of the operational revenue per main category for the 2017/18 financial year.

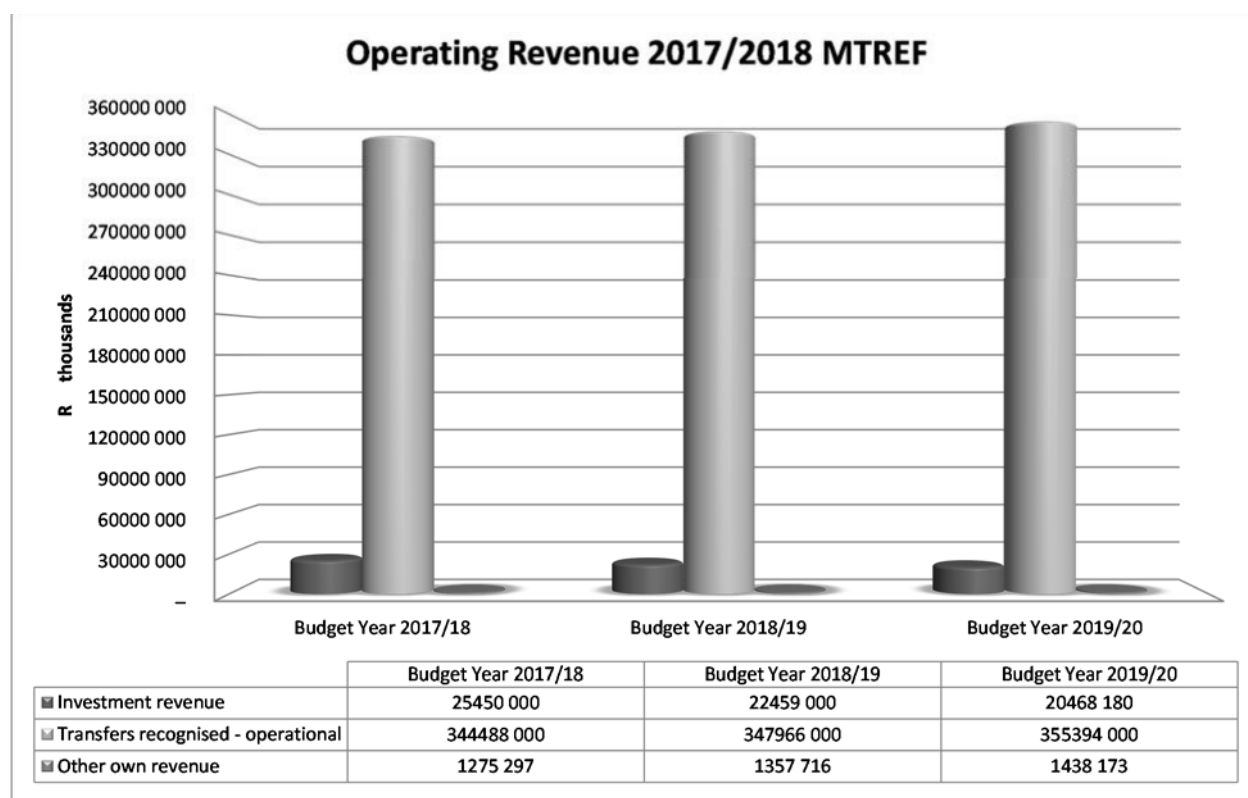


Figure 5 Breakdown operating revenue over the 2017/18 MTREF

Operating Grants form a significant percentage of the revenue basket for the District. In the 2017/18 financial year, the operating grants totalled R344,488 million or 92.80 per cent. This increases to R347,966 million and R355,394 million in the respective financial years of the MTREF.

Investment revenue is the second largest revenue source totalling 6.86 per cent or R25,450 million and decreases to R20,468 million by 2019/20. The third largest sources is 'other revenue' which consists of various items such as income received from discounts, sale of tender documents and sundry income.

The tables below provide detail investment information and investment particulars by maturity.

Table 27 MBRR SA15 – Detail Investment Information

DC31 Nkangala - Supporting Table SA15 Investment particulars by type

DCST Inkangala - Supporting Table SATS investment particulars by type										
Investment type	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		429 327	444 065	498 958	459 620	398 153	449 998			
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	429 327	444 065	498 958	459 620	398 153	449 998	-	-	-
Consolidated total:		429 327	444 065	498 958	459 620	398 153	449 998	-	-	

DC31 Nkangala - Supporting Table SA15 Investment particulars by type

DCST Inkangala - Supporting Table SATS investment particulars by type										
Investment type	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank								300 810	306 761	307 036
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	-	-	-	-	-	-	300 810	306 761	307 036
Consolidated total:		-	-	-	-	-	-	300 810	306 761	307 036

Table 28 MBRR SA16 – Investment particulars by maturity

C31 Nkangala - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed Interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (R)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
Municipality sub-total										-		-	-	-
Entities														
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									-		-	-	-

For the medium-term, the funding strategy has been informed directly by ensuring financial sustainability and continuity. The MTREF therefore provides for a budgeted surpluses be invested. This surplus is intended to partly fund contribution to local municipalities from own sources as well as ensure adequate cash backing of reserves and funds.

Operating Grants form a significant percentage of the revenue basket for the District. In the 2017/18 financial year, the operating grants totalled R344,488 million or 92.80 per cent. This increases to R347,966 million and R355,394 million in the respective financial years of the MTREF and includes the RSC Levy Replacement, local government equitable share and other operating grants from national government.

Investment revenue is the second largest revenue source totalling 6.86 per cent or R25,450 million and decreases to R20,468 million by 2019/20. The third largest sources is 'other revenue' which consists of various items such as income received from discounts, sale of tender documents and sundry income.

The following table is a detailed analysis of the District's borrowing liability.

Table 29 MBRR Table SA 17 - Detail of borrowings

DC31 Nkangala - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Parent municipality										
Long-Term Loans (annuity/reducing balance)		27 904	11 283	7 930	9 537	9 537	4 310			
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	27 904	11 283	7 930	9 537	9 537	4 310	-	-	-
Total Borrowing	1	27 904	11 283	7 930	9 537	9 537	4 310	-	-	-

DC31 Nkangala - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Parent municipality										
Annuity and Bullet Loans								1 543	-	-
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases								501	250	578
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	2 043	250	578
Total Borrowing	1	-	-	-	-	-	-	2 043	250	578

The following graph illustrates the growth in outstanding borrowing for the 2013/14 to 2019/20 period.

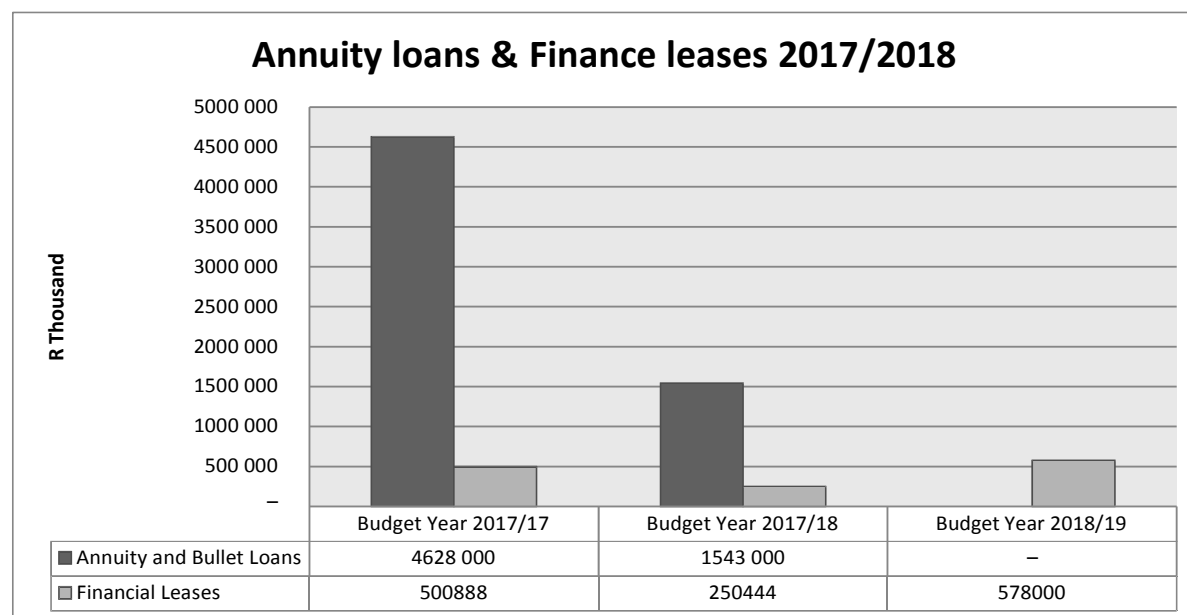


Figure 6 Decline in outstanding borrowing (long-term liabilities)

Table 30 MBRR Table SA 18 - Capital transfers and grant receipts

DC31 Nkangala - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		311 990	322 452	331 015	337 235	337 235	337 235	–	–	–
Local Government Equitable Share		308 850	318 017	326 223	333 667	333 667	333 667			
RSC Levy Replacement		–	–	–	–	–	–			
Finance Management		1 250	1 250	1 250	1 250	1 250	1 250			
Municipal Systems Improvement		890	934	930	–	–	–			
EPWP Incentive		1 000	2 121	2 280	2 318	2 318	2 318			
–		–	–	–	–	–	–			
SETA		–	130	332	–	–	–			
Provincial Government:		1 763	1 694	3 000	–	–	–	–	–	–
Provincial Treasury Data cleansing		1 763	1 694	3 000	–	–	–			
Other grant providers:		60	5 563	–	–	–	–	–	–	–
–		–	–	–	–	–	–			
Public donation mining house		60	5 563	–	–	–	–			
Total Operating Transfers and Grants	5	313 813	329 709	334 015	337 235	337 235	337 235	–	–	–
Capital Transfers and Grants										
National Government:		1 602	1 950	2 010	2 076	2 076	2 076	–	–	–
Rural asset management roads grant		1 602	1 950	2 010	2 076	2 076	2 076			
Total Capital Transfers and Grants	5	1 602	1 950	2 010	2 076	2 076	2 076	–	–	–
TOTAL RECEIPTS OF TRANSFERS & GRANTS		315 415	331 659	336 025	339 311	339 311	339 311	–	–	–

DC31 Nkangala - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:		-	-	-	-	-	-	(344 488)	(347 966)	(355 394)
Local Government Equitable Share								(19 402)	(20 854)	(21 911)
RSC Levy Replacement								(319 654)	(322 989)	(332 483)
EPWP Incentive								(4 182)	-	-
Finance Management								(1 250)	(1 000)	(1 000)
Municipal Systems Improvement								-	(3 123)	-
Other transfers/grants [insert description]										
Total Operating Transfers and Grants	5	-	-	-	-	-	-	(344 488)	(347 966)	(355 394)
<u>Capital Transfers and Grants</u>										
National Government:		-	-	-	-	-	-	(2 175)	(2 280)	(2 408)
Rural Road Asset Management Systems grant								(2 175)	(2 280)	(2 408)
Total Capital Transfers and Grants	5	-	-	-	-	-	-	(2 175)	(2 280)	(2 408)
TOTAL RECEIPTS OF TRANSFERS & GRANTS		-	-	-	-	-	-	(346 663)	(350 246)	(357 802)

2.6.2 Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understandability for councillors and management. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provided for as cash inflow based on actual performance. In other words the *actual collection rate* of billed revenue., and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt).

Table 31 MBRR Table A7 - Budget cash flow statement

DC31 Nkangala - Table A7 Budgeted Cash Flows

DCST Kangala - Table A7 Budgeted Cash Flows												
Description		Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates, penalties & collection charges			-	-	(9 624)	-	-	-	19 735	-	-	-
Service charges			-	-	-	-	-	-	-	-	-	-
Other revenue			10 475	72 376	3 330	691	3 784	2 022	2 859	-	-	-
Government - operating		1	314 592	328 960	334 043	337 235	337 235	337 235	252 033	-	-	-
Government - capital		1	-	-	2 010	2 076	2 076	2 076	2 076	-	-	-
Interest			28 431	32 363	38 235	17 880	25 580	21 580	16 042	-	-	-
Dividends			-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees			(143 284)	(189 753)	(122 430)	(145 433)	(149 671)	(157 198)	(128 572)	-	-	-
Finance charges			(4 557)	(4 491)	(1 610)	(1 583)	(900)	(993)	(347)	-	-	-
Transfers and Grants		1	(238 779)	(161 930)	(177 349)	(205 917)	(240 344)	(212 238)	(103 768)	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES			(33 122)	77 526	66 605	4 949	(22 240)	(7 516)	60 060	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE			-	109	58	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors			-	-	-	-	-	-	-	-	-	-
Decrease (Increase) other non-current receivables			-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments			(2 671)	(2 901)	(4 205)	(1 800)	(1 800)	(3 473)	-	-	-	-
Payments												
Capital assets			(22 223)	(24 597)	(29 181)	(8 050)	(39 339)	(38 978)	(23 535)	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES			(24 894)	(27 389)	(33 329)	(9 850)	(41 139)	(42 451)	(23 535)	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans			-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing			-	-	-	-	(2 988)	-	-	-	-	-
Increase (decrease) in consumer deposits			-	-	-	-	-	-	(1)	-	-	-
Payments												
Repayment of borrowing			(6 253)	(19 541)	(3 329)	(1 703)	(1 703)	(3 569)	(2 036)	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES			(6 253)	(19 541)	(3 329)	(1 703)	(4 691)	(3 569)	(2 037)	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD			(64 269)	30 597	29 947	(6 604)	(68 071)	(53 537)	34 487	-	-	-
Cash/cash equivalents at the year begin:		2	466 052	401 783	432 401	432 380	432 380	462 348	462 348	-	-	-
Cash/cash equivalents at the year end:		2	401 783	432 380	462 348	425 775	364 309	408 811	496 835	-	-	-

DC31 Nkangala - Table A7 Budgeted Cash Flows

DCST Wkangaia - Table A7 Budgeted Cash Flows											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates									-	-	-
Service charges									-	-	-
Other revenue									1 275	1 358	1 438
Government - operating	1								344 488	347 966	355 394
Government - capital	1								2 175	2 280	2 408
Interest									25 450	22 459	20 468
Dividends									-	-	-
Payments											
Suppliers and employees									(194 445)	(204 535)	(212 514)
Finance charges									(1 296)	(968)	(516)
Transfers and Grants	1								(116 599)	(146 255)	(160 222)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	-	-	-	-	61 048	22 305	6 457
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									-	-	-
Decrease (Increase) in non-current debtors									-	-	-
Decrease (Increase) other non-current receivables									-	-	-
Decrease (Increase) in non-current investments									(3 984)	(4 373)	(4 799)
Payments											
Capital assets									(28 885)	(10 450)	(5 935)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-	(32 869)	(14 823)	(10 734)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits									-	-	-
Payments											
Repayment of borrowing									(3 303)	(3 336)	(1 793)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	(3 303)	(3 336)	(1 793)
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	-	-	-	-	-	-	-	24 877	4 147	(6 070)
Cash/cash equivalents at the year end:	2	-	-	-	-	-	-	-	233 599	258 475	262 622
		-	-	-	-	-	-	-	258 475	262 622	256 552

The budgeted cash flow statement is the first measurement in determining if the budget is funded.

It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

It can be seen that the cash levels of the District increased from R430,934 million over the 2013/14 to R462,348 million in 2015/16 period.

The current approved 2016/17 MTREF provide for a further net decrease in cash of R364,309 million for the 2016/17 financial year resulting in an overall projected positive cash position of R408,811 million at year end.

Cash and cash equivalents totals R258,475 million as at the end of the 2017/18 financial year and escalates to R256,552 million by 2019/20.

2.6.3 Cash Backed Reserves/Accumulated Surplus Reconciliation

This following table meets the requirements of MFMA Circular 42 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

- What are the predicted cash and investments that are available at the end of the budget year?
- How are those funds used?
- What is the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected). It is also important to analyse trends to understand the consequences, e.g. the budget year might indicate a small surplus situation, which in itself is an appropriate outcome, but if in prior years there were much larger surpluses then this negative trend may be a concern that requires closer examination.

Table 32 MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

DC31 Nkangala - Table A8 Cash backed reserves/accumulated surplus reconciliation

DCS: Nkangula - Table A6 Cash backed reserves/accumulated surplus/reconciliation											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	401 783	432 380	462 348	425 775	364 309	408 811	496 835	-	-	-
Other current investments > 90 days		(0)	36 657	0	-	-	0	(509)	-	-	-
Non current assets - Investments	1	33 756	-	40 862	39 800	39 800	44 336	40 862	-	-	-
Cash and investments available:		435 539	469 037	503 211	465 575	404 109	453 147	537 189	-	-	-
Application of cash and investments											
Unspent conditional transfers		1 000	3 994	-	-	-	-	1 785	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	(49 073)	(289 464)	83 294	19 070	19 070	8 083	(22 171)	-	-	-
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		(48 073)	(285 470)	83 294	19 070	19 070	8 083	(20 386)	-	-	-
Surplus(shortfall)		483 612	754 506	419 916	446 506	385 039	445 065	557 576	-	-	-

DC31 Nkangala - Table A8 Cash backed reserves/accumulated surplus reconciliation

DC31 Kwagala - Table A6 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	-	-	-	-	-	-	-	258 475	262 622	256 552
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	(0)
Non current assets - Investments	1	-	-	-	-	-	-	-	44 847	49 219	54 018
Cash and investments available:		-	-	-	-	-	-	-	303 322	311 841	310 570
Application of cash and investments											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	-	-	-	-	-	-	-	21 309	22 283	23 389
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		-	-	-	-	-	-	-	21 309	22 283	23 389
Surplus(shortfall)		-	-	-	-	-	-	-	282 013	289 558	287 181

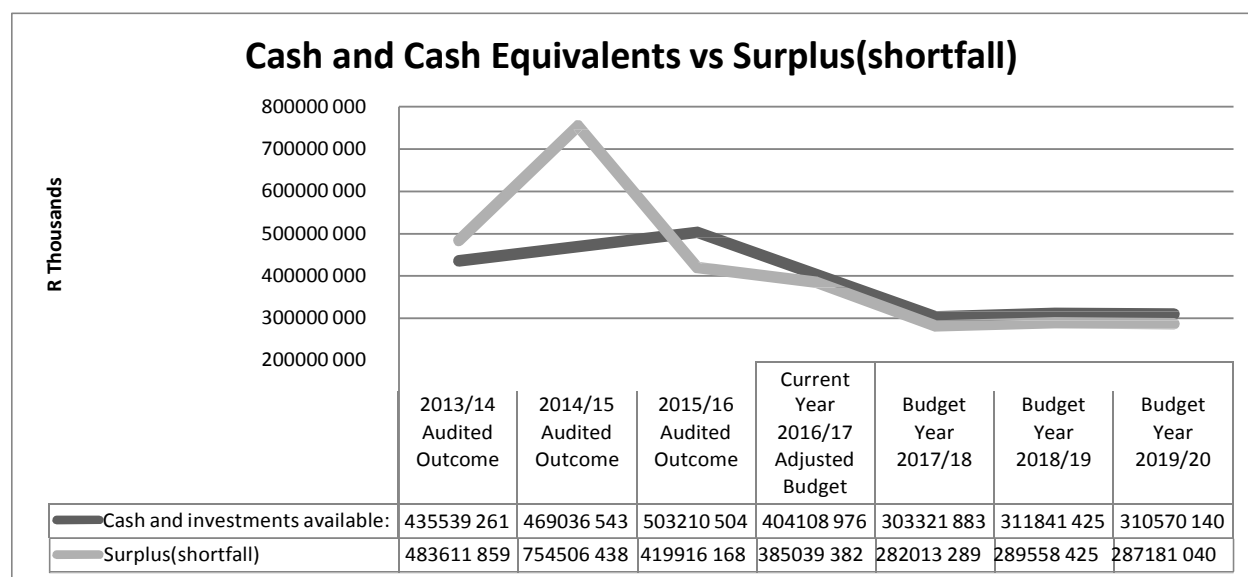
From the above table it can be seen that the cash and investments available total R303,322 million in the 2017/18 financial year and progressively increase to R310,570 million by 2019/20, including the projected cash and cash equivalents as determined in the cash flow forecast. The following is a breakdown of the application of this funding:

- The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.

- In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
- The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
- Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
- From the table it can be seen that for the period 2013/14 to 2015/16 the surplus increased from R419,916 million to R445,065 million.
- From the table it can be seen that the surplus decrease to R282,013 in 2017/18 and increase to R287,181 in 2019/20
- Considering the requirements of section 18 of the MFMA, it can be concluded that the adopted 2016/17 MTREF was sufficiently funded.
- As part of the budgeting and planning guidelines that informed the compilation of the 2017/18 MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.

The following graph supplies an analysis of the trends relating cash and cash equivalents and the cash backed reserves/accumulated funds reconciliation over a seven year perspective.

Figure 7 Cash and cash equivalents / Cash backed reserves and accumulated funds



2.6.4 Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

Table 33 MBRR SA10 – Funding compliance measurement

DC31 Nkangala Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	401 783	432 380	462 348	425 775	364 309	408 611	496 835	-	-	-
Cash + investments at the yr end less applications - R'000	18(1)b	2	483 612	754 506	419 916	446 506	385 039	445 065	557 576	-	-	-
Cash year end/monthly employee/supplier payments	18(1)b	3	32.2	32.3	38.0	25.9	21.1	25.2	57.6	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(73 372)	32 792	24 919	(84 024)	(119 386)	(114 223)	45 432	-	-	-
Service charge rev % change - macro CPIX target exclusive	18(1)a.(2)	5	N.A.	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a.(2)	6	456.7%	2086.0%	(182.1%)	100.0%	100.0%	100.0%	790.2%	0.0%	0.0%	0.0%
Debt impairment expense as a % of total billable revenue	18(1)a.(2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c.19	8	100.0%	97.9%	130.8%	100.0%	101.5%	102.9%	100.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	(7.7%)	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(32.8%)	61.7%	(69.4%)	0.0%	140.4%	(69.3%)	(100.0%)	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(v)	13	55.7%	15.2%	5.0%	4.6%	3.3%	3.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(v)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

DC31 Nkangala Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	-	-	-	-	-	-	-	258 475	262 622	256 552
Cash + investments at the yr end less applications - R'000	18(1)b	2	-	-	-	-	-	-	-	282 013	289 558	287 181
Cash year end/monthly employee/supplier payments	18(1)b	3	-	-	-	-	-	-	-	14.5	14.0	13.1
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	-	-	-	-	-	-	-	(3 891)	(31 152)	(39 395)
Service charge rev % change - macro CPIX target exclusive	18(1)a.(2)	5	N.A.	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a.(2)	6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%
Debt impairment expense as a % of total billable revenue	18(1)a.(2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c.19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(8.2%)	3.4%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(v)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.3%	6.1%	5.2%
Asset renewal % of capital budget	20(1)(v)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

2.6.4.1 Cash/cash equivalent position

The District's forecast cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.

If the municipality's forecast cash position is negative, for any year of the medium term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year. The forecasted cash and cash equivalents for the 2017/18

MTREF shows R258,475 million, R262,622 million and R256,552 million for each respective financial year.

2.6.4.2 Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in Table 18. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

2.6.4.3 Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the District to meet monthly payments as and when they fall due. It is especially important to consider the position should the municipality be faced with an unexpected disaster that threatens revenue collection. The ratio has been increasing for the period 2013/14 to 2015/16, moving from 32.2 to 21.1 with the adopted 2016/17 MTREF. As part of the 2017/18 MTREF the municipalities improving Project expenditure the cash position causes the ratio to down to 14.5 for 2017/18 and then decreases to 14.0 for the 2018/19 and to 13.1 in the 2019/20 year. It can be concluded that the District maintains a stable cash position.

2.6.4.4 Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs.

The surplus excluding depreciation offsets declined from (R73,372) million in 2013/14 to a surplus of R24,919 million in 2015/16. It should be noted that the deficit of (R114,223) million estimated in 2016/17. The deficit of R3,891 million is budgeted for 2017/18, R31,152 million for 2018/19 and R39,395 million for 2019/20 is mainly due to the current commitments on contributions to local municipalities, which is funded from accumulated surpluses.

It needs to be noted that a surplus does not necessarily mean that the budget is funded from a cash flow perspective and the first two measures in the table are therefore critical.

2.6.4.5 Property Rates/service charge revenue as a percentage increase less macro inflation target

This ratio does not apply to the District as no property rates /service charges is collected by the District.

2.6.4.6 Cash receipts as a percentage of other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. It can be seen that the outcome is at 100 per cent for each of the respective financial years. Given that the assumed collection rate was based on a 99 per cent performance target, the cash flow statement has been conservatively determined. In addition the risks associated with objections to the valuation roll need to be clarified and hence the conservative approach, also taking into consideration the cash flow challenges experienced in the current financial year. This measure and performance objective will have to be meticulously managed. Should performance with the mid-year review and adjustments be positive in relation to actual collections of billed revenue, the adjustments budget will be amended.

2.6.4.7 Debt impairment expense as a percentage of billable revenue

With effect from 1 July 2006 RSC levies were abolished and replaced with a transitional replacement grant and the District has limited billable revenue.

2.6.4.8 Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. The municipality aims to keep this as low as possible through strict compliance with the legislative requirement that creditors be paid within 30 days.

2.6.4.9 Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been excluded. No additional borrowings are undertaken.

2.6.4.10 Transfers/grants revenue as a percentage of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as contained in the Division of Revenue Act (DoRA) have been budgeted for. The District has budgeted for all transfers.

2.6.4.11 Consumer debtors change (Current and Non-current)

The purpose of these measures are to ascertain whether budgeted reductions in outstanding consumer debtors are realistic. With effect from 1 July 2006 RSC levies were abolished and replaced with a transitional replacement grant and the District has only a few sundry debtors, mostly relating to the renting out of office space.

2.6.4.12 Repairs and maintenance expenditure level

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected. Details of the District's strategy pertaining to asset management and repairs and maintenance is contained in Table 47 MBRR SA34C.

2.6.4.13 Asset renewal/rehabilitation expenditure level

The District's only infrastructure assets are the office building, Thembisile Fire Station and the Dr JS Moroka Fire Station. This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorise each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for 'repairs and maintenance' budgets.

2.7 Expenditure on grants and reconciliations of unspent funds

Table 34 MBRR SA19 - Expenditure on transfers and grant programmes

Nkangala District Municipality DC31 - Supporting Table SA19 Expenditure on transfers and grant programme

DC31 Nkangala - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
EXPENDITURE:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		311 990	322 452	331 015	337 235	337 235	337 235	-	-	-
Local Government Equitable Share		308 850	318 017	326 223	333 667	333 667	333 667			
RSC Levy Replacement		-	-	-	-	-	-			
Finance Management		1 250	1 250	1 250	1 250	1 250	1 250			
Municipal Systems Improvement		890	934	930	-	-	-			
EPWP Incentive		1 000	2 121	2 280	2 318	2 318	2 318			
		-	-	-	-	-	-			
SETA		-	130	332	-	-	-			
Provincial Government:		1 763	1 694	3 000	-	-	-	-	-	-
Provincial Treasury Data cleansing		1 763	1 694	3 000						
Other grant providers:		60	5 563	-	-	-	-	-	-	-
Public donation mining house		60	5 563							
Total operating expenditure of Transfers and Grants:		313 813	329 709	334 015	337 235	337 235	337 235	-	-	-
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		1 602	1 950	2 010	2 076	2 076	2 076	-	-	-
Rural asset management roads grant		1 602	1 950	2 010	2 076	2 076	2 076			
Total capital expenditure of Transfers and Grants		1 602	1 950	2 010	2 076	2 076	2 076	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		315 415	331 659	336 025	339 311	339 311	339 311	-	-	-

DC31 Nkangala - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
EXPENDITURE:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		-	-	-	-	-	-	344 488	347 966	355 394
Local Government Equitable Share								19 402	20 854	21 911
RSC Levy Replacement								319 654	322 989	332 483
EPWP Incentive								4 182	-	-
Finance Management								1 250	1 000	1 000
Municipal Systems Improvement								-	3 123	-
Total operating expenditure of Transfers and Grants:		-	-	-	-	-	-	344 488	347 966	355 394
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		-	-	-	-	-	-	2 175	2 280	2 408
Rural Road Asset Management Systems grant								2 175	2 280	2 408
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	2 175	2 280	2 408
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	-	-	-	-	-	346 663	350 246	357 802

Table 35 MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds

DC31 Nkangala - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		311 990	322 452		337 235	337 235	337 235			
Conditions met - transferred to revenue		311 990	322 452	-	337 235	337 235	337 235	-	-	-
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year		-	1 000	3 994						
Current year receipts		1 000	4 688	3 000						
Conditions met - transferred to revenue		-	1 694	6 994	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		1 000	3 994	-						
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		60								
Conditions met - transferred to revenue		60	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		312 050	324 146	6 994	337 235	337 235	337 235	-	-	-
Total operating transfers and grants - CTBM	2	1 000	3 994	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		1 602	1 950	2 010	2 076	2 076	2 076			
Conditions met - transferred to revenue		1 602	1 950	2 010	2 076	2 076	2 076	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		1 602	1 950	2 010	2 076	2 076	2 076	-	-	-
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		313 652	326 096	9 004	339 311	339 311	339 311	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		1 000	3 994	-	-	-	-	-	-	-

DC31 Nkangala - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year								-	-	-
Current year receipts								344 488	347 966	355 394
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities								344 488	347 966	355 394
Total operating transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	344 488	347 966	355 394
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year								-	-	-
Current year receipts								2 175	2 280	2 408
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities								2 175	2 280	2 408
Total capital transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	2 175	2 280	2 408
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	346 663	350 246	357 802

2.8 Councillor and employee benefits

Table 36 MBRR SA22 - Summary of councillor and staff benefits

DC31 Nkangala - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		6 927	7 695	7 874	8 940	9 387	8 940			
Pension and UIF Contributions		1 107	1 202	1 201	1 265	1 328	1 265			
Medical Aid Contributions		225	174	166	185	229	220			
Motor Vehicle Allowance		2 731	3 012	3 034	3 400	3 570	3 400			
Cellphone Allowance		608	608	607	558	586	558			
Housing Allowances		-	-	-	-	-	-			
Other benefits and allowances		-	-	-	-	-	-			
Sub Total - Councillors		11 598	12 691	12 882	14 348	15 101	14 383	-	-	-
% increase	4		9.4%	1.5%	11.4%	5.2%	(4.8%)	(100.0%)	-	-
Senior Managers of the Municipality	2									
Basic Salaries and Wages		10 874	15 010	4 516	5 927	5 240	7 193			
Pension and UIF Contributions		312	234	544	572	575	572			
Medical Aid Contributions		60	42	137	123	176	173			
Overtime		-	-	-	-	-	-			
Performance Bonus		-	-	259	1 015	850	-			
Motor Vehicle Allowance	3	483	583	564	608	797	985			
Cellphone Allowance	3	-	-	144	150	150	150			
Housing Allowances	3	27	22	-	-	-	-			
Other benefits and allowances	3	-	-	32	112	102	22			
Payments in lieu of leave		-	-	300	279	559	1 142			
Long service awards		-	-	-	-	-	-			
Post-retirement benefit obligations	6	-	-	-	-	-	-			
Sub Total - Senior Managers of Municipality		11 756	15 891	6 498	8 786	8 450	10 236	-	-	-
% increase	4		35.2%	(59.1%)	35.2%	(3.8%)	21.1%	(100.0%)	-	-
Other Municipal Staff										
Basic Salaries and Wages		29 110	38 794	50 835	69 166	64 587	64 111			
Pension and UIF Contributions		5 629	6 956	8 148	465	10 452	10 466			
Medical Aid Contributions		6 028	4 653	6 964	8 903	7 420	5 572			
Overtime		-	-	2 680	3 053	3 612	2 682			
Performance Bonus		-	-	2 715	6 658	4 726	2 939			
Motor Vehicle Allowance	3	3 084	4 424	5 886	6 799	8 779	8 134			
Cellphone Allowance	3	-	-	1 090	1 167	1 256	1 185			
Housing Allowances	3	61	108	331	333	434	407			
Other benefits and allowances	3	-	-	-	-	-	-			
Payments in lieu of leave		-	-	2 727	13 168	5 294	4 300			
Long service awards		-	-	1 389	-	951	-			
Post-retirement benefit obligations	6	313	429	795	2 026	1 644	952			
Sub Total - Other Municipal Staff		44 225	55 365	83 562	111 737	109 154	100 746	-	-	-
% increase	4		25.2%	50.9%	33.7%	(2.3%)	(7.7%)	(100.0%)	-	-
Total Parent Municipality		67 579	83 948	102 942	134 871	132 705	125 366	-	-	-

DC31 Nkangala - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages								8 532	9 104	9 659
Pension and UIF Contributions								1 022	1 090	1 157
Medical Aid Contributions								543	579	614
Motor Vehicle Allowance								2 921	3 117	3 307
Cellphone Allowance								514	548	581
Housing Allowances								-	-	-
Other benefits and allowances								-	-	-
Sub Total - Councillors		-	-	-	-	-	-	13 531	14 438	15 319
% increase	4		-	-	-	-	-	-	6.7%	6.1%
Senior Managers of the Municipality	2									
Basic Salaries and Wages								6 239	6 657	7 063
Pension and UIF Contributions								280	299	317
Medical Aid Contributions								-	-	-
Overtime								-	-	-
Performance Bonus								347	370	393
Motor Vehicle Allowance	3							9 242	9 861	10 462
Cellphone Allowance	3							150	160	170
Housing Allowances	3							-	-	-
Other benefits and allowances	3							453	483	512
Payments in lieu of leave								218	233	247
Long service awards								-	-	-
Post-retirement benefit obligations	6							-	-	-
Sub Total - Senior Managers of Municipality		-	-	-	-	-	-	16 928	18 063	19 164
% increase	4		-	-	-	-	-	-	6.7%	6.1%
Other Municipal Staff										
Basic Salaries and Wages								71 179	75 948	80 580
Pension and UIF Contributions								12 576	13 419	14 237
Medical Aid Contributions								9 517	10 155	10 775
Overtime								4 575	4 882	5 179
Performance Bonus								5 928	6 325	6 710
Motor Vehicle Allowance	3							729	778	826
Cellphone Allowance	3							1 285	1 371	1 455
Housing Allowances	3							445	475	504
Other benefits and allowances	3							-	-	-
Payments in lieu of leave								3 887	4 147	4 400
Long service awards								-	-	-
Post-retirement benefit obligations	6							2 048	2 185	2 319
Sub Total - Other Municipal Staff		-	-	-	-	-	-	112 169	119 684	126 986
% increase	4		-	-	-	-	-	-	6.7%	6.1%
Total Parent Municipality		-	-	-	-	-	-	142 628	152 185	161 468

Table 37 MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/ senior managers)

DC31 Nkangala - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		447 941	130 561	224 246			802 748
Chief Whip			471 904	73 383	206 029			751 316
Executive Mayor			666 980	172 686	156 000			995 665
Deputy Executive Mayor								-
Executive Committee			2 743 681	523 071	1 236 177			4 502 929
Total for all other councillors			4 201 485	664 820	1 612 336			6 478 641
Total Councillors	8	-	8 531 990	1 564 521	3 434 788			13 531 299
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 463 885	386 001	159 600	139 589		2 149 075
Chief Finance Officer			1 052 203	260 036	153 600	100 333		1 566 172
GM Technical Services			1 091 610	173 384	147 600	104 090		1 516 684
GM Corporate Services			1 121 482	145 598	149 287	106 939		1 523 305
GM Social Services			1 283 639	81 895	27 600	122 401		1 515 535
								-

Table 38 MBRR SA24 – Summary of personnel numbers

DC31 Nkangala - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers Number	Ref	2015/16			Current Year 2016/17			Budget Year 2017/18		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		59	-	59	57	-	57	57	-	57
Board Members of municipal entities	4	5	-	5	6	-	6	6		6
Municipal employees	5									
Municipal Manager and Senior Managers	3	5	-	5	5	-	5	5	-	5
Other Managers	7	36	-	36	37	13	24	39	13	26
Professionals		27	27	-	26	26	-	32	32	-
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other		27	27	-	26	26	-	32	32	-
Technicians		161	148	13	158	145	13	196	182	14
Finance										
Spatial/town planning										
Information Technology		4	4	-	4	4	-	6	6	-
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other		157	144	13	154	141	13	190	176	14
Clerks (Clerical and administrative)		27	27	-	27	27	-	37	37	-
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	320	202	118	316	211	105	372	264	108
% increase					(1.3%)	4.5%	(11.0%)	17.7%	25.1%	2.9%
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

2.9 Monthly targets for revenue, expenditure and cash flow

Table 39 MBRR SA25 - Budgeted monthly revenue by source and expenditure by type

DC31 Nkangala - Supporting Table SA25 Budgeted monthly revenue and expenditure

Budget Year 2017/18														Medium Term Revenue and Expenditure Framework		
Description	Ref	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand																
Revenue By Source																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		10	10	10	10	10	10	10	10	10	10	10	10	115	122	130
Interest earned - external investments		2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	25 450	22 459	20 468
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		21	21	21	21	21	21	21	21	21	21	21	21	250	275	302
Licences and permits		33	33	33	33	33	33	33	33	33	33	33	33	400	420	435
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		28 707	28 707	28 707	28 707	28 707	28 707	28 707	28 707	28 707	28 707	28 707	28 707	344 488	347 966	355 394
Other revenue		42	42	42	42	42	42	42	42	42	42	42	42	510	541	571
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		30 934	30 934	30 934	30 934	30 934	30 934	30 934	30 934	30 934	30 934	30 934	30 934	371 213	371 783	377 300
Expenditure By Type																
Employee related costs		10 758	10 758	10 758	10 758	10 758	10 758	10 758	10 758	10 758	10 758	10 758	10 758	129 097	137 747	146 150
Remuneration of councillors		1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	13 531	14 438	15 319
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		909	909	909	909	909	909	909	909	909	909	909	909	10 912	13 922	15 314
Finance charges		108	108	108	108	108	108	108	108	108	108	108	108	1 296	968	516
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		4 276	4 276	4 276	4 276	4 276	4 276	4 276	4 276	4 276	4 276	4 276	4 812	51 843	52 379	51 072
Transfers and subsidies		9 535	9 535	9 535	9 535	9 535	9 535	9 535	9 535	9 535	9 535	9 535	11 710	116 599	129 131	131 423
Other expenditure		4 545	4 545	4 545	4 545	4 545	4 545	4 545	4 545	4 545	4 545	4 545	4 008	54 001	56 629	59 309
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		31 259	31 259	31 259	31 259	31 259	31 259	31 259	31 259	31 259	31 259	31 259	33 434	377 279	405 215	419 103
Surplus/(Deficit)																
		(324)	(324)	(324)	(324)	(324)	(324)	(324)	(324)	(324)	(324)	(324)	(2 499)	(6 066)	(33 432)	(41 803)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		181	181	181	181	181	181	181	181	181	181	181	181	2 175	2 280	2 408
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions																
		(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(2 318)	(3 891)	(31 152)	(39 395)
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(2 318)	(3 891)	(31 152)	(39 395)

Table 40 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

DC31 Nkangala - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description		Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue by Vote																	
Vote 1 - Council General and Executive			1	1	1	1	1	1	1	1	1	1	1	1	10	11	11
Vote 2 - Municipal Manager Town Secretary and Chief Exec			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance			30 733	30 733	30 733	30 733	30 733	30 733	30 733	30 733	30 733	30 733	30 733	30 733	368 796	373 632	379 262
Vote 4 - Social Services			33	33	33	33	33	33	33	33	33	33	33	33	400	420	435
Vote 5 - Local Economic Development			349	349	349	349	349	349	349	349	349	349	349	349	4 182	-	-
Vote 6 - Development and Planning			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Technical Services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Corporate services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Null			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Null			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Null			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Null			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Null			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Null			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Null			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote			31 116	31 116	31 116	31 116	31 116	31 116	31 116	31 116	31 116	31 116	31 116	31 116	373 388	374 063	379 708
Expenditure by Vote to be appropriated																	
Vote 1 - Council General and Executive			2 969	2 969	2 969	2 969	2 969	2 969	2 969	2 969	2 969	2 969	2 969	2 969	35 623	37 979	37 546
Vote 2 - Municipal Manager Town Secretary and Chief Exec			2 924	2 924	2 924	2 924	2 924	2 924	2 924	2 924	2 924	2 924	2 924	2 924	35 089	31 914	32 461
Vote 3 - Finance			2 469	2 469	2 469	2 469	2 469	2 469	2 469	2 469	2 469	2 469	2 469	2 469	29 634	30 503	31 557
Vote 4 - Social Services			7 210	7 210	7 210	7 210	7 210	7 210	7 210	7 210	7 210	7 210	7 210	7 210	86 521	88 364	94 615
Vote 5 - Local Economic Development			2 298	2 298	2 298	2 298	2 298	2 298	2 298	2 298	2 298	2 298	2 298	2 298	27 578	28 830	27 797
Vote 6 - Development and Planning			1 770	1 770	1 770	1 770	1 770	1 770	1 770	1 770	1 770	1 770	1 770	1 770	21 245	16 524	17 462
Vote 7 - Technical Services			7 440	7 440	7 440	7 440	7 440	7 440	7 440	7 440	7 440	7 440	7 440	9 615	91 457	117 700	124 378
Vote 8 - Corporate services			4 178	4 178	4 178	4 178	4 178	4 178	4 178	4 178	4 178	4 178	4 178	4 178	50 133	53 402	53 286
Vote 9 - Null			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Null			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Null			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Null			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Null			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Null			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Null			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote			31 259	31 259	31 259	31 259	31 259	31 259	31 259	31 259	31 259	31 259	31 259	33 434	377 279	405 215	419 103
Surplus/(Deficit) before assoc.			(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(2 318)	(3 891)	(31 152)	(39 395)
Taxation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)			1	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(2 318)	(3 891)	(31 152)	(39 395)

Table 41 MBRR SA27 - Budgeted monthly revenue and expenditure (standard classification)

DC31 Nkangala - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

BOSI Nkangala – Supporting Table 3A2/ Budgeted monthly revenue and expenditure (functional classification)																	
Description		Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue - Functional																	
Governance and administration			30 734	30 734	30 734	30 734	30 734	30 734	30 734	30 734	30 734	30 734	30 734	30 734	368 806	373 643	379 273
Executive and council		1	1	1	1	1	1	1	1	1	1	1	1	1	10	11	11
Finance and administration		30 733	30 733	30 733	30 733	30 733	30 733	30 733	30 733	30 733	30 733	30 733	30 733	30 733	368 796	373 632	379 262
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services			382	382	382	382	382	382	382	382	382	382	382	382	4 582	420	435
Planning and development		349	349	349	349	349	349	349	349	349	349	349	349	349	4 182	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		33	33	33	33	33	33	33	33	33	33	33	33	33	400	420	435
Trading services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional			31 116	31 116	31 116	31 116	31 116	31 116	31 116	31 116	31 116	31 116	31 116	31 116	373 388	374 063	379 708
Expenditure - Functional																	
Governance and administration			13 237	13 237	13 237	13 237	13 237	13 237	13 237	13 237	13 237	13 237	13 237	13 237	158 846	165 683	167 827
Executive and council		3 285	3 285	3 285	3 285	3 285	3 285	3 285	3 285	3 285	3 285	3 285	3 285	3 285	39 422	42 005	41 824
Finance and administration		9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	108 298	113 707	115 509
Internal audit		927	927	927	927	927	927	927	927	927	927	927	927	927	11 125	9 971	10 495
Community and public safety			6 915	6 915	6 915	6 915	6 915	6 915	6 915	6 915	6 915	6 915	6 915	6 915	82 977	85 147	91 205
Community and social services		2 100	2 100	2 100	2 100	2 100	2 100	2 100	2 100	2 100	2 100	2 100	2 100	2 100	25 202	28 258	30 181
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		2 517	2 517	2 517	2 517	2 517	2 517	2 517	2 517	2 517	2 517	2 517	2 517	2 517	30 208	27 182	29 377
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		2 297	2 297	2 297	2 297	2 297	2 297	2 297	2 297	2 297	2 297	2 297	2 297	2 297	27 567	29 708	31 646
Economic and environmental services			11 095	11 095	11 095	11 095	11 095	11 095	11 095	11 095	11 095	11 095	11 095	13 270	135 314	154 238	159 908
Planning and development		10 800	10 800	10 800	10 800	10 800	10 800	10 800	10 800	10 800	10 800	10 800	10 800	12 975	131 770	151 021	156 497
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		295	295	295	295	295	295	295	295	295	295	295	295	295	3 543	3 217	3 411
Trading services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other			12	12	12	12	12	12	12	12	12	12	12	12	143	147	163
Total Expenditure - Functional			31 259	31 259	31 259	31 259	31 259	31 259	31 259	31 259	31 259	31 259	31 259	33 434	377 279	405 215	419 103
Surplus/(Deficit) before assoc.			(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(2 318)	(3 891)	(31 152)	(39 395)
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		1	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(2 318)	(3 891)	(31 152)	(39 395)

Table 42 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

DC31 Nkangala - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Single-year expenditure to be appropriated																
Vote 1 - Council General and Executive		150	150	150	150	150	150	150	150	150	150	150	150	1 800	100	-
Vote 2 - Municipal Manager Town Secretary and Chief Exec.		3	3	3	3	3	3	3	3	3	3	3	3	35	-	-
Vote 3 - Finance		4	4	4	4	4	4	4	4	4	4	4	4	50	60	65
Vote 4 - Social Services		612	612	612	612	612	612	612	612	612	612	612	613	7 350	940	950
Vote 5 - Local Economic Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Development and Planning		4	4	4	4	4	4	4	4	4	4	4	4	42	-	-
Vote 7 - Technical Services		754	754	754	754	754	754	754	754	754	754	754	754	9 050	6 350	2 000
Vote 8 - Corporate services		880	880	880	880	880	880	880	880	880	880	880	880	10 558	3 000	2 920
Vote 9 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	28 885	10 450	5 935
Total Capital Expenditure	2	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	28 885	10 450	5 935

Table 43 MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

DC31 Nkangala - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Capital Expenditure - Functional	1															
<i>Governance and administration</i>		1 666	1 666	1 666	1 666	1 666	1 666	1 666	1 666	1 666	1 666	1 666	1 666	19 993	7 810	3 085
Executive and council		150	150	150	150	150	150	150	150	150	150	150	150	1 800	100	-
Finance and administration		1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	18 173	7 710	3 085
Internal audit		2	2	2	2	2	2	2	2	2	2	2	2	20	-	-
<i>Community and public safety</i>		610	610	610	610	610	610	610	610	610	610	610	610	7 320	940	950
Community and social services		70	70	70	70	70	70	70	70	70	70	70	70	840	870	950
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		323	323	323	323	323	323	323	323	323	323	323	323	3 880	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		217	217	217	217	217	217	217	217	217	217	217	217	2 600	70	-
<i>Economic and environmental services</i>		131	131	131	131	131	131	131	131	131	131	131	131	1 572	1 700	1 900
Planning and development		129	129	129	129	129	129	129	129	129	129	129	129	1 542	1 700	1 900
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		3	3	3	3	3	3	3	3	3	3	3	3	30	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	28 885	10 450	5 935
Funded by:																
National Government													-	-	-	-
Provincial Government													-	-	-	-
District Municipality													-	-	-	-
Other transfers and grants													-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations													-	-	-	-
Borrowing													-	-	-	-
Internally generated funds		2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	28 885	10 450	5 935
Total Capital Funding		2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	28 885	10 450	5 935

Table 44 MBRR SA30 - Budgeted monthly cash flow

DC31 Nkangala - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Cash Receipts By Source													1		
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	10	10	10	10	10	10	10	10	10	10	10	10	115	122	130
Interest earned - external investments	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	25 450	22 459	20 468
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	21	21	21	21	21	21	21	21	21	21	21	21	250	275	302
Licences and permits	33	33	33	33	33	33	33	33	33	33	33	33	400	420	435
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operational	28 707	28 707	28 707	28 707	28 707	28 707	28 707	28 707	28 707	28 707	28 707	28 707	344 488	347 966	355 394
Other revenue	42	42	42	42	42	42	42	42	42	42	42	42	510	541	571
Cash Receipts by Source	30 934	30 934	30 934	30 934	30 934	30 934	30 934	30 934	30 934	30 934	30 934	30 934	371 213	371 783	377 300
Other Cash Flows by Source															
Transfer receipts - capital	181	181	181	181	181	181	181	181	181	181	181	181	2 175	2 280	2 408
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	(3 984)	(3 984)	(4 373)	(4 799)
Total Cash Receipts by Source	31 116	31 116	31 116	31 116	31 116	31 116	31 116	31 116	31 116	31 116	31 116	27 132	369 404	369 690	374 909
Cash Payments by Type															
Employee related costs	10 758	10 758	10 758	10 758	10 758	10 758	10 758	10 758	10 758	10 758	10 758	10 758	129 097	137 747	146 150
Remuneration of councillors	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	13 531	14 438	15 319
Finance charges	108	108	108	108	108	108	108	108	108	108	108	108	1 296	968	516
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 276	4 276	4 276	4 276	4 276	4 276	4 276	4 276	4 276	4 276	4 276	4 276	51 307	51 809	50 474
Transfers and grants - other municipalities	9 535	9 535	9 535	9 535	9 535	9 535	9 535	9 535	9 535	9 535	9 535	11 710	116 599	146 255	160 222
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	42	42	42	42	42	42	42	42	42	42	42	42	510	541	571
Cash Payments by Type	25 847	25 847	25 847	25 847	25 847	25 847	25 847	25 847	25 847	25 847	25 847	28 022	312 340	351 758	373 252
Other Cash Flows/Payments by Type															
Capital assets	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	28 885	10 450	5 935
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	3 303	3 303	3 336	1 793
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	28 254	28 254	28 254	28 254	28 254	28 254	28 254	28 254	28 254	28 254	28 254	33 732	344 528	365 543	380 980
NET INCREASE/(DECREASE) IN CASH HELD	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	(6 600)	24 877	4 147	(6 070)
Cash/cash equivalents at the month/year begin:	233 599	236 460	239 322	242 183	245 045	247 906	250 768	253 629	256 491	259 353	262 214	265 076	233 599	258 475	262 622
Cash/cash equivalents at the month/year end:	236 460	239 322	242 183	245 045	247 906	250 768	253 629	256 491	259 353	262 214	265 076	258 475	258 475	262 622	256 552

Table 45 MBRR SA34a – Capital expenditure on new assets by class

DC31 Nkangala - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	-	-	350	1 850	1 850	-	-	-
Infrastructure - Road transport		-	-	-	350	1 850	1 850	-	-	-
Roads, Pavements & Bridges		-	-	-	350	1 850	1 850			
Storm water		-	-	-	-	-	-			
Heritage assets		-	-	-	-	1 090	1 090	-	-	-
Buildings		-	-	-	-	-	-			
Other	9	-	-	-	-	1 090	1 090			
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-			
Other		-	-	-	-	-	-			
Other assets		20 661	25 124	22 314	7 700	36 049	35 688	-	-	-
General vehicles		693	1 232	8 471	-	2 804	2 804			
Specialised vehicles		4 763	7 140	-	-	-	-	-	-	-
Plant & equipment		-	1 420	3 419	130	1 184	1 184			
Computers - hardware/equipment		206	1 026	491	3 350	6 874	6 874			
Furniture and other office equipment		88	973	1 609	2 720	10 209	9 848			
Abattoirs		-	-	-	-	-	-			
Markets		-	-	-	-	-	-			
Civic Land and Buildings		-	-	-	-	-	-			
Other Buildings		14 911	13 334	8 324	1 500	14 978	14 978			
Other Land		-	-	-	-	-	-			
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-			
Other		-	-	-	-	-	-			
Intangibles		1 561	-	-	-	350	350	-	-	-
Computers - software & programming		-	-	-	-	350	350			
Other (list sub-class)		1 561	-	-	-	-	-			
Total Capital Expenditure on new assets	1	22 223	25 124	22 314	8 050	39 339	38 978	-	-	-

DC31 Nkangala - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Other assets		-	-	-	-	-	-	6 038	4 700	220
Operational Buildings		-	-	-	-	-	-	6 038	4 700	220
Municipal Offices								6 038	4 700	220
Intangible Assets		-	-	-	-	-	-	2 750	-	-
Servitudes								-	-	-
Licences and Rights		-	-	-	-	-	-	2 750	-	-
Water Rights								-	-	-
Effluent Licenses								-	-	-
Solid Waste Licenses								-	-	-
Computer Software and Applications								2 750	-	-
Load Settlement Software Applications								-	-	-
Unspecified								-	-	-
Computer Equipment		-	-	-	-	-	-	2 800	2 800	2 700
Computer Equipment								2 800	2 800	2 700
Furniture and Office Equipment		-	-	-	-	-	-	5 807	250	115
Furniture and Office Equipment								5 807	250	115
Machinery and Equipment		-	-	-	-	-	-	8 390	1 000	1 000
Machinery and Equipment								8 390	1 000	1 000
Transport Assets		-	-	-	-	-	-	3 100	1 700	1 900
Transport Assets								3 100	1 700	1 900
Total Capital Expenditure on new assets	1	-	-	-	-	-	-	28 885	10 450	5 935

Table 46 MBRR SA34c – Repairs & Maintenance by asset class

DC31 Nkangala - Supporting Table SA34c Repairs and maintenance expenditure by asset class										
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Repairs and maintenance expenditure by Asset Class/Sub-class										
<u>Other assets</u>		54 886	17 545	6 721	7 173	6 210	4 854	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		41 808	13 468	-	933	2 886	1 530	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		13 078	4 077	-	6 240	3 324	3 324	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	6 721	-	-	-	-	-	-
<u>Intangibles</u>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	54 886	17 545	6 721	7 173	6 210	4 854	-	-	-
<u>Specialised vehicles</u>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
R&M as a % of PPE		55.7%	15.2%	5.0%	4.6%	3.3%	3.0%	0.0%	0.0%	0.0%
R&M as % Operating Expenditure		13.1%	5.3%	1.9%	1.6%	1.3%	1.0%	0.0%	0.0%	0.0%

DC31 Nkangala - Supporting Table SA34c Repairs and maintenance expenditure by asset class										
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Repairs and maintenance expenditure by Asset Class/Sub-class										
<u>Other assets</u>		-	-	-	-	-	-	2 398	2 598	2 598
Operational Buildings		-	-	-	-	-	-	2 398	2 598	2 598
Municipal Offices		-	-	-	-	-	-	2 398	2 598	2 598
<u>Intangible Assets</u>		-	-	-	-	-	-	305	420	501
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	305	420	501
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	305	420	501
Local Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		-	-	-	-	-	-	3 700	3 700	1 950
Computer Equipment		-	-	-	-	-	-	3 700	3 700	1 950
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<u>Machinery and Equipment</u>		-	-	-	-	-	-	2 000	1 000	1 000
Machinery and Equipment		-	-	-	-	-	-	2 000	1 000	1 000
<u>Transport Assets</u>		-	-	-	-	-	-	1 154	1 555	1 684
Transport Assets		-	-	-	-	-	-	1 154	1 555	1 684
Total Repairs and Maintenance Expenditure	1	-	-	-	-	-	-	9 557	9 273	7 733
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.2%	5.1%
R&M as % Operating Expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.5%	1.9%

Table 4747 MBRR SA34d – Repairs & Maintenance by asset class

DC31 Nkangala - Supporting Table SA34d Depreciation by asset class

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		286	558	358	832	368	368	-	-	-
Infrastructure - Road transport		-	-	277	-	286	286	-	-	-
Roads, Pavements & Bridges		-	-	277	-	286	286	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		282	282	81	247	82	82	-	-	-
Generation		282	282	81	247	82	82	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Other		4	276	-	585	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	4	276	-	585	-	-	-	-	-
Other assets		7 629	7 258	9 035	7 991	9 497	9 232	-	-	-
General vehicles		1 685	2 238	3 268	2 779	4 008	3 856	-	-	-
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment		1 127	720	955	972	1 322	1 323	-	-	-
Computers - hardware/equipment		1 578	1 613	1 010	2 176	950	947	-	-	-
Furniture and other office equipment		1 033	754	1 028	482	712	611	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		2 205	1 934	2 773	1 581	2 505	2 496	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Intangibles		401	95	173	762	94	93	-	-	-
Computers - software & programming		401	95	173	762	94	93	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Depreciation	1	8 315	7 910	9 566	9 585	9 959	9 693	-	-	-

DC31 Nkangala - Supporting Table SA34d Depreciation by asset class

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	363	363	399
Roads Infrastructure		-	-	-	-	-	-	282	282	310
Roads								282	282	310
Electrical Infrastructure		-	-	-	-	-	-	81	81	89
MV Networks								81	81	89
Community Assets		-	-	-	-	-	-	-	125	137
Community Facilities		-	-	-	-	-	-	-	125	137
Capital Spares								-	125	137
Other assets		-	-	-	-	-	-	2 463	2 663	2 929
Operational Buildings		-	-	-	-	-	-	2 463	2 663	2 929
Municipal Offices								2 463	2 663	2 929
Intangible Assets		-	-	-	-	-	-	92	1 009	1 110
Servitudes										
Licences and Rights		-	-	-	-	-	-	92	1 009	1 110
Computer Software and Applications								92	1 009	1 110
Computer Equipment		-	-	-	-	-	-	1 514	2 704	2 974
Computer Equipment								1 514	2 704	2 974
Furniture and Office Equipment		-	-	-	-	-	-	686	778	856
Furniture and Office Equipment								686	778	856
Machinery and Equipment		-	-	-	-	-	-	1 769	2 091	2 300
Machinery and Equipment								1 769	2 091	2 300
Transport Assets		-	-	-	-	-	-	4 025	4 191	4 610
Transport Assets								4 025	4 191	4 610
Total Depreciation	1	-	-	-	-	-	-	10 912	13 922	15 314

Table 48 MBRR SA35 – Future financial implications of the capital budget

DC31 Nkangala - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2017/18 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Council General and Executive		1 800	100	-				
Vote 2 - Municipal Manager Town Secretary and Chief Exec		35	-	-				
Vote 3 - Finance		50	60	65				
Vote 4 - Social Services		7 350	940	950				
Vote 5 - Local Economic Development		-	-	-				
Vote 6 - Development and Planning		42	-	-				
Vote 7 - Technical Services		9 050	6 350	2 000				
Vote 8 - Corporate services		10 558	3 000	2 920				
Vote 9 - Null		-	-	-				
Vote 10 - Null		-	-	-				
Vote 11 - Null		-	-	-				
Vote 12 - Null		-	-	-				
Vote 13 - Null		-	-	-				
Vote 14 - Null		-	-	-				
Vote 15 - Null		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		28 885	10 450	5 935	-	-	-	-

Table 49 MBRR SA1 – Supporting detail to budgeted financial performance

DC31 Nkangala - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
REVENUE ITEMS:											
Net Property Rates											
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)											
Net Service charges - electricity revenue											
less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
less Cost of Free Basis Services (50 kwh per indigent household per month)											
Net Service charges - water revenue											
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
less Cost of Free Basis Services (6 kilolitres per indigent household per month)											
Service charges - sanitation revenue											
less Revenue Foregone (in excess of free sanitation service to indigent households)											
less Cost of Free Basis Services (free sanitation service to indigent households)											
Net refuse removal revenue											
less Revenue Foregone (in excess of one removal a week to indigent households)											
less Cost of Free Basis Services (removed once a week to indigent households)											
Net Service charges - refuse revenue											
Other Revenue by source											
Other Revenue		519	461	843	350	1 921	569	1 911			
Total 'Other' Revenue	3	519	461	843	350	1 921	569	1 911			
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	39 984	53 804	55 352	75 093	69 827	71 303	44 640			
Pension and UIF Contributions		5 941	7 190	8 693	1 038	11 027	11 038	7 209			
Medical Aid Contributions		6 088	4 696	7 101	9 025	7 596	5 745	3 719			
Overtime		-	-	2 680	3 053	3 612	2 682	1 965			
Performance Bonus		-	-	2 975	7 673	5 577	2 939	1 799			
Motor Vehicle Allowance		3 567	5 007	6 450	7 407	9 577	9 118	5 998			
Cellphone Allowance		-	-	1 234	1 317	1 406	1 335	875			
Housing Allowances		87	130	331	333	434	407	282			
Other benefits and allowances		313	429	828	2 138	1 746	973	682			
Payments in lieu of leave		-	-	3 028	13 447	5 852	5 442	472			
Long service awards		-	-	1 389	-	951	-	-			
Post-retirement benefit obligations	4	-	-	-	-	-	-	-			
Less: Employee costs capitalised to PPE	sub-total	55 981	71 257	90 060	120 523	117 604	110 983	67 642			
Total Employee related costs	1	55 981	71 257	90 060	120 523	117 604	110 983	67 642			
Contributions recognised - capital											
List contributions by contract											
Total Contributions recognised - capital											
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		8 312	7 910	9 566	9 585	9 959	9 693	6 393			
Lease amortisation		-	-	-	-	-	-	-			
Capital asset impairment		-	-	-	-	-	-	-			
Depreciation resulting from revaluation of PPE	10	-	-	-	-	-	-	-			
Total Depreciation & asset impairment	1	8 312	7 910	9 566	9 585	9 959	9 693	6 393			
Bulk purchases											
Electricity Bulk Purchases		-	-	-	-	-	-	-			
Water Bulk Purchases		-	-	-	-	-	-	-			
Total bulk purchases	1	-	-	-	-	-	-	-			
Transfers and grants											
Cash transfers and grants		-	-	-	-	-	-	-			
Non-cash transfers and grants		231 013	126 083	177 349	205 917	240 344	240 644	103 768			
Total transfers and grants	1	231 013	126 083	177 349	205 917	240 344	240 644	103 768			

Page 99 of 213

DC31 Nkangala - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates											
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)											
Net Property Rates		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	6										
Total Service charges - electricity revenue											
less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	6										
Total Service charges - water revenue											
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue											
Total Service charges - sanitation revenue											
less Revenue Foregone (in excess of free sanitation service to indigent households)											
less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6										
Total refuse removal revenue											
Total landfill revenue											
less Revenue Foregone (in excess of one removal a week to indigent households)											
less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-
Other Revenue by source											

Page 101 of 213

Table 50 MBRR SA2 – Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

DC31 Nkangala - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Council General and Executive	Vote 2 - Municipal Manager Town Secretary and Chief	Vote 3 - Finance	Vote 4 - Social Services	Vote 5 - Local Economic Development	Vote 6 - Development and Planning	Vote 7 - Technical Services	Vote 8 - Corporate services	Total
R thousand	1									
Revenue By Source										
Property rates		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		10	-	105	-	-	-	-	-	115
Interest earned - external investments		-	-	25 450	-	-	-	-	-	25 450
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	250	-	-	-	-	-	250
Licences and permits		-	-	-	400	-	-	-	-	400
Agency services		-	-	-	-	-	-	-	-	-
Other revenue		-	-	510	-	-	-	-	-	510
Transfers and subsidies		-	-	340 306	-	4 182	-	-	-	344 488
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributi		-	-	-	-	-	-	-	-	371 213
Expenditure By Type										
Employee related costs		5 030	11 573	15 279	52 839	5 048	6 549	9 769	23 009	129 097
Remuneration of councillors		13 531	-	-	-	-	-	-	-	13 531
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		764	293	198	6 270	26	42	2 390	930	10 912
Finance charges		338	7	905	-	-	-	22	24	1 296
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		1 601	12 054	6 260	7 301	318	1 523	9 749	12 502	51 307
Transfers and subsidies		2 620	5 990	2 640	8 640	19 800	12 450	64 459	-	116 599
Other expenditure		11 738	5 171	4 352	11 471	2 386	682	5 068	13 670	54 537
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		35 623	35 089	29 634	86 521	27 578	21 245	91 457	50 133	377 279
Surplus/(Deficit)		(35 623)	(35 089)	(29 634)	(86 521)	(27 578)	(21 245)	(91 457)	(50 133)	(6 066)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	2 175	-	-	-	-	-	2 175
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(35 623)	(35 089)	(27 459)	(86 521)	(27 578)	(21 245)	(91 457)	(50 133)	(3 891)

Supporting detail to Budgeted Financial Position

DC31 Nkangala - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Budget Year 2016/17					Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework			
Description	Ref	2013/14	2014/15	2015/16	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
		Audited Outcome	Audited Outcome	Audited Outcome							
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days		395 570	407 408	458 096	419 820	358 353	405 662	493 256			
Other current investments > 90 days		–	36 657	–	–	–	–	–			
Total Call investment deposits	2	395 570	444 065	458 096	419 820	358 353	405 662	493 256	–	–	–
Consumer debtors											
Consumer debtors		–	–	144	–	–	–	–			
Less: Provision for debt impairment		–	–	–	23	23	23	186			
Total Consumer debtors	2	–	–	144	23	23	23	186	–	–	–
Debt impairment provision											
Balance at the beginning of the year		–	–	–	–	(23)	–	186			
Contributions to the provision		–	–	–	–	–	–	–			
Bad debts written off		–	–	–	–	–	–	–			
Balance at end of year		–	–	–	–	(23)	–	186	–	–	–
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		123 637	164 387	193 301	210 569	240 768	164 528	211 378			
Leases recognised as PPE		–	788	788	–	–	–	479			
Less: Accumulated depreciation		25 070	49 439	58 672	53 706	53 706	–	65 961			
Total Property, plant and equipment (PPE)	2	98 566	115 736	135 418	156 862	187 061	164 528	145 896	–	–	–
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		29	244	268	1 703	5 567	3 569	1 543			
Current portion of long-term liabilities		6 629	3 494	3 403	–	–	–	218			
Total Current liabilities - Borrowing		6 659	3 738	3 671	1 703	5 567	3 569	1 760	–	–	–
Trade and other payables											
Trade and other creditors		58 387	40 431	36 715	26 899	26 899	26 899	23 471			
Unspent conditional transfers		1 000	3 994	–	–	–	–	1 785			
VAT		–	–	–	–	–	–	–			
Total Trade and other payables	2	59 387	44 425	36 715	26 899	26 899	26 899	25 256	–	–	–
Non current liabilities - Borrowing											
Borrowing		27 904	10 798	7 713	9 095	9 095	4 310	7 805			
Finance leases (including PPP asset element)		–	486	218	443	443	–	–			
Total Non current liabilities - Borrowing	4	27 904	11 283	7 930	9 537	9 537	4 310	7 805	–	–	–
Provisions - non-current											
Retirement benefits		13 819	14 752	15 985	15 895	15 895	18 231	15 995			
List other major provision items		–	–	–	–	–	–	–			
Refuse landfill site rehabilitation		–	–	–	–	–	–	–			
Other		–	–	2 245	–	–	–	2 245			
Total Provisions - non-current		13 819	14 752	18 231	15 895	15 895	18 231	18 240	–	–	–
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		689 679	616 307	641 486	745 919	745 919	751 675	659 171			
GRAP adjustments		–	–	–	–	–	–	–			
Restated balance		689 679	616 307	641 486	745 919	745 919	751 675	659 171	–	–	–
Surplus/(Deficit)		(73 372)	32 792	24 919	(84 024)	(119 386)	(114 223)	45 432	–	–	–
Appropriations to Reserves		–	–	–	–	–	–	–			
Transfers from Reserves		–	–	–	–	–	–	–			
Depreciation offsets		–	–	–	–	–	–	–			
Other adjustments		–	–	–	–	–	–	–			
Accumulated Surplus/(Deficit)	1	616 307	649 100	666 405	661 895	626 533	637 452	704 603	–	–	–
Reserves											
Housing Development Fund		–	–	–	–	–	–	–			
Capital replacement		–	–	–	–	–	–	–			
Self-insurance		–	–	–	–	–	–	–			
Other reserves		–	–	–	–	–	–	–			
Revaluation		–	–	–	–	–	–	–			
Total Reserves	2	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	616 307	649 100	666 405	661 895	626 533	637 452	704 603	–	–	–

DC31 Nkangala - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
ASSETS											
<u>Call investment deposits</u>											
Call deposits									255 964	257 542	253 018
Other current investments									-	-	-
Total Call investment deposits	2	-	-	-	-	-	-	-	255 964	257 542	253 018
<u>Consumer debtors</u>											
Consumer debtors									-	-	-
Less: Provision for debt impairment									-	-	-
Total Consumer debtors	2	-	-	-	-	-	-	-	-	-	-
<u>Debt impairment provision</u>											
Balance at the beginning of the year									-	-	-
Contributions to the provision									-	-	-
Bad debts written off									-	-	-
Balance at end of year		-	-	-	-	-	-	-	-	-	-
<u>Property, plant and equipment (PPE)</u>											
PPE at cost/valuation (excl. finance leases)									258 536	244 940	257 892
Leases recognised as PPE									-	-	-
Less: Accumulated depreciation									79 277	93 199	108 513
Total Property, plant and equipment (PPE)	2	-	-	-	-	-	-	-	179 259	151 741	149 379
LIABILITIES											
<u>Current liabilities - Borrowing</u>											
Short term loans (other than bank overdraft)									3 085	1 543	-
Current portion of long-term liabilities									218	250	289
Total Current liabilities - Borrowing		-	-	-	-	-	-	-	3 303	1 793	289
<u>Trade and other payables</u>											
Trade and other creditors									26 899	27 413	28 695
Unspent conditional transfers									-	-	-
VAT									-	-	-
Total Trade and other payables	2	-	-	-	-	-	-	-	26 899	27 413	28 695
<u>Non current liabilities - Borrowing</u>											
Borrowing									1 543	-	-
Finance leases (including PPP asset element)									501	250	578
Total Non current liabilities - Borrowing		-	-	-	-	-	-	-	2 043	250	578
<u>Provisions - non-current</u>											
Retirement benefits									20 817	22 970	25 949
List other major provision items									-	-	-
Refuse landfill site rehabilitation									-	-	-
Other									-	-	-
Total Provisions - non-current		-	-	-	-	-	-	-	20 817	22 970	25 949
CHANGES IN NET ASSETS											
<u>Accumulated Surplus/(Deficit)</u>											
Accumulated Surplus/(Deficit) - opening balance									637 452	633 562	602 409
GRAP adjustments									-	-	-
Restated balance		-	-	-	-	-	-	-	637 452	633 562	602 409
Surplus/(Deficit)		-	-	-	-	-	-	-	(3 891)	(31 152)	(39 395)
Appropriations to Reserves									-	-	-
Transfers from Reserves									-	-	-
Depreciation offsets									-	-	-
Other adjustments									-	-	-
Accumulated Surplus/(Deficit)	1	-	-	-	-	-	-	-	633 562	602 409	563 014
<u>Reserves</u>											
Housing Development Fund									-	-	-
Capital replacement									-	-	-
Self insurance									-	-	-
Other reserves									-	-	-
Revaluation									-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	-	-	-	-	-	-	-	633 562	602 409	563 014

Table 51 MBRR SA6 – Reconciliation of IDP strategic objectives and budget (capital expenditure)

DC31 Nkangala - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand												
Institutional Development and Municipal Transformation		A		294	3 574		5 330					
Good Governance and Public Participation		B		–	–		–					
Local Economic Development		C		–	–		20					
Financial Viability		D		–	168		400					
Basic service delivery		E		21 929	21 362		2 250					
Spatial Development Analysis		F		–	21		50					

DC31 Nkangala - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand												
Basic Service Delivery and Infrastructure	Healthy Social Environment	A								6 550	850	900
	Sustainable Infrastructure and Service Provisioning	B								1 500	1 700	1 900
Good Governance and Public Participation	Sound Electronic Governance	C								10 250	2 800	2 700
Institutional Development and Transformation	Competent, Innovative and Accountable Team	D								10 584	5 100	435

Table 52 MBRR SA21 -Transfers & grants made by the municipality

DC31 Nkangala - Supporting Table SA21 Transfers and grants made by the municipality

DC31 Nkangala - Supporting Table 042 - Transfers and grants made by the municipality											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
Non-Cash Transfers to other municipalities											
MP311 Victor Khanye	1	12 958	10 767	16 665	23 580	29 058	29 058	12 530			
MP312 Emalahleni		72 141	42 340	23 933	26 285	16 872	16 872	7 275			
MP313 Steve Tshwete		39 843	5 345	38 223	20 033	18 358	18 358	7 916			
MP314 Emakhazeni		25 347	9 300	21 564	33 479	48 026	48 026	20 709			
MP315 Thembisile Hani		59 665	30 998	21 523	42 710	50 543	50 543	21 795			
MP316 Dr JS Moroka		27 592	25 887	36 619	23 543	43 182	43 182	18 621			
DC31 Nkangala (Cross boundary projects)		(6 533)	1 446	18 822	36 286	34 304	34 604	14 922			
Total Non-Cash Transfers To Municipalities:		231 013	126 083	177 349	205 917	240 344	240 644	103 768	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		231 013	126 083	177 349	205 917	240 344	240 644	103 768	-	-	-
TOTAL TRANSFERS AND GRANTS	6	231 013	126 083	177 349	205 917	240 344	240 644	103 768	-	-	-

DC31 Nkangala - Supporting Table SA21 Transfers and grants made by the municipality

Dood Nkangala – Supporting Table S12: Transfers and grants made by the municipality											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
Non-Cash Transfers to other municipalities											
DR JS MOROKA Local municipality	1								10 291	12 152	21 569
EMAKHAZENI Local municipality									21 577	14 733	16 029
EMALAHLENI Local municipality									21 481	22 363	14 344
STEVE TSHWETE Local municipality									883	18 654	21 712
THEMBISILE HANI Local municipality									20 172	20 153	20 458
VICTOR KHANYE Local municipality									13 450	10 768	11 814
NKANGALA DC31 cross boundary projects									28 745	30 308	25 497
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	116 599	129 131	131 423
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	116 599	129 131	131 423
TOTAL TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	116 599	129 131	131 423

Municipal Manager's quality certificate

I, S. KOSANA M.M, Municipal Manager of Nkangala District Municipality, hereby certify that the 2017/18 to 2019/20 Annual Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the Annual Budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Signature: 

Municipal Manager of Nkangala District Municipality (DC31)

Date: 31/03/2017

PROJECT LISTS**DR JS MOROKA**

DR JS MOROKA LOCAL MUNICIPALITY			
DC31 Nkangala District Municipality Transfers & Subsidies	2017/2018	2018/2019	2019/2020
Cosourced Internal Audit Support Dr JS Moroka	480 000	480 000	480 000
Disaster Mng Awareness Campaign Dr JS Moroka	38 338	41 667	60 000
Emergency Open day Dr JS Moroka	-	275 000	-
Feasibility Study Integrated Human Settlement Dr JS Moroka	1 200 000	-	-
HIV Aids Campaign Dr JS Moroka	70 000	74 200	78 650
Kabenziwa Stormwater Control	-	-	4 696 565
Kakarela Road ward 12 construction and stormwater	-	-	6 936 480
Land Surveying Dr JS Moroka	300 000	300 000	-
MHS Education and Awareness Dr JS Moroka	35 000	40 000	45 000
Opening Township Register Dr JS Moroka	-	650 000	700 000
Prop Eval for Procure of Land Integr Human Set Dr JS Moroka	-	600 000	-
Replace Asbestos pipes Siyabuswa	4 947 530	5 719 100	6 100 665
Review of Land Use Scheme Dr JS Moroka	800 000	-	1 000 000
SCM Debtors verification system Dr JS Moroka LM	420 000	445 200	471 912
State Land Release Integrated Human Settlement Dr JS Moroka	-	500 000	-
Township Est Integrated Human Settlement Dr JS Moroka	-	-	1 000 000
Water Supply at Phake	2 000 000	3 027 310	-
Grand Total	10 290 868	12 152 477	21 569 272

EMAKHAZENI

EMAKHAZENI LOCAL MUNICIPALITY			
DC31 Nkangala District Municipality Transfers & Subsidies	2017/2018	2018/2019	2019/2020
Business Plan Sawmill Project Emakhazeni	300 000	-	-
Cosourced Internal Audit Support Emakhazeni	160 000	160 000	160 000
Disaster Mng Awareness Campaign Emakhazeni	38 338	41 667	60 000
Emergency Open day Emakhazeni	-	-	291 500
Equipment Emakhazeni	-	900 000	1 200 000
Feasibil Study Integrated Human Settlement Emakhazeni	1 200 000	-	-
HIV Aids Campaign Emakhazeni	70 000	74 200	78 650
Installation of Prepaid Water Meters Dullstroom	4 250 000	-	-
Installation of wat distribution network Emgwenya	9 004 029	5 000 000	-
Land Surveying Emakhazeni	300 000	300 000	-
Master plan water supply farm dwellers Emakhazeni	500 000	-	-
Medium Rescue Pumper Emakhazeni	4 000 000	-	-
MHS Education and Awareness Emakhazeni	35 000	40 000	45 000
Opening Township Register Emakhazeni	500 000	650 000	700 000
Prop Evaluation for Procurement land Integr Human Set Emakha	-	600 000	-
Refurb Belfast WTW Upgrade bulk suppl Elev tenk ext 2	-	6 021 490	4 021 490
Refurbishment of WTW and replace ac pipes Waterval Boven	-	-	8 000 000
Review of Land Use Scheme Emakhazeni	800 000	-	-
SCMDebtors verification system Emakhazeni LM	420 000	445 200	471 912
Township estab Integrated Human Set Emakhazeni	-	-	1 000 000
Valuation roll Emakhazeni	-	500 000	-
Grand Total	21 577 367	14 732 557	16 028 552

EMALAHLENI

EMALAHLENI LOCAL MUNICIPALITY			
DC31 Nkangala District Municipality Transfers & Subsidies	2017/2018	2018/2019	2019/2020
Blue drop upgrading of network - Emalahleni	250 000	-	-
Bulk Water Supply Wilge	8 237 761	7 802 300	-
Cosourced Internal Audit Support Emalahleni	620 000	620 000	620 000
Disaster Mng Awareness Campaign Emalahleni	38 338	41 667	60 000
Emergency Open day Emalahleni	-	275 000	-
Green drop upgrading of network - Emalahleni	250 000	-	-
Hazmat response vehicle Emalahleni	1 800 000	-	-
HIV Aids Campaign Emalahleni	70 000	74 200	78 650
Upgrading WWTW Thubelihle	7 000 000	13 001 390	-
MHS Education and Awareness Emalahleni	35 000	40 000	45 000
Procurement of grader Emalahleni	2 700 000	-	-
SCMDebtors verification system Emalahleni LM	480 000	508 800	539 328
Sewer Line Hlalanikhale Ext 3	-	-	3 000 000
Upgrading Klarinet X2 X3 and Pine Ridge Sewer	-	-	5 001 390
Upgrading Of Pap En Vleis	-	-	5 000 000
Grand Total	21 481 099	22 363 357	14 344 368

STEVE TSHWETE

STEVE TSHWETE LOCAL MUNICIPALITY			
DC31 Nkangala District Municipality Transfers & Subsidies	2017/2018	2018/2019	2019/2020
Disaster Mng Awareness Campaign Steve Tshwete	38 338	41 667	60 000
Emergency Open day Steve Tshwete	260 000	-	-
HIV Aids Campaign Steve Tshwete	70 000	74 200	78 650
Insfrastructure for supply of reclaimed mine water	-	7 000 000	10 000 000
MHS Education and Awareness Steve Tshwete	35 000	40 000	45 000
Roads and Stormwater Newtown	-	10 989 120	10 989 120
SCMDebtors verification system Steve Tshwete LM	480 000	508 800	539 328
Grand Total	883 338	18 653 787	21 712 098

THEMBISILE HANI

THEMBISILE HANI LOCAL MUNICIPALITY			
DC31 Nkangala District Municipality Transfers & Subsidies	2017/2018	2018/2019	2019/2020
Completion Of Bus Route Tweefontein G	-	-	5 700 000
Construction of Waterborne System RDP Moloto	3 930 000	1 017 110	-
Cosourced Internal Audit Support Thembisile Hani	190 000	190 000	190 000
Disaster Mng Awareness Campaign Thembisile Hani	38 338	41 667	60 000
Emergency Open day Thembisile Hani	260 000	-	-
Feasibil Study Integrated Human settlement Thembisile Hani	1 200 000	-	-
HIV Aids Campaign Thembisile Hani	70 000	74 200	78 650
Land Surveying Thembisile Hani	300 000	300 000	-
MHS Education and Awareness Thembisile Hani	35 000	40 000	45 000
Miliva RDP Bus Route	2 358 652	7 861 438	-
Mountainview Water Reticulation	570 000	-	-
Opening Township Register Thembisile Hani	500 000	650 000	700 000
Paving Of Greenside Road Khayalanyoni	-	-	5 212 858
Phola Park Vehicle Bridge to J	3 500 000	7 000 000	-
Rehab borehole to supply elevated steel tank Moloto	2 500 000	2 033 782	1 528 435
Review of Land Use Scheme Thembisile Hani	800 000	-	-
SCMDebtors verification system Thembisile Hani LM	420 000	445 200	471 912
State Land Release Integrated Human Settlem Thembisile Hani	-	500 000	-
Stormwater Phumula	-	-	5 471 047
Thembisile Hani State Land Release	1 000 000	-	-
Township est Integrated Human Set Thembisile Hani	-	-	1 000 000
Valuation roll Thembisile Hani	2 500 000	-	-
Grand Total	20 171 990	20 153 397	20 457 902

VICTOR KHANYE

VICTOR KHANYE LOCAL MUNICIPALITY			
DC31 Nkangala District Municipality Transfers & Subsidies	2017/2018	2018/2019	2019/2020
Blue drop upgrading of network - Victor Khanye	250 000	-	-
Cosourced Internal Audit Support Victor Khanye	340 000	340 000	340 000
Development of the 2nd phase of the landfill site	-	-	9 526 960
Disaster Mng Awareness Campaign Victor Khanye	38 338	41 667	60 000
Emergency Open day Victor Khanye	-	-	291 500
Green drop upgrading of network - Victor Khanye	250 000	-	-
HIV Aids Campaign Victor Khanye	70 000	74 200	78 650
Integrated Youth Development Strategy	460 000	-	-
land Surveying Victor Khanye	-	300 000	-
MHS Education and Awareness Victor Khanye	35 000	40 000	45 000
Procurement of grader VKLM	2 700 000	-	-
Review of Land Use Scheme Victor Khanye	800 000	-	1 000 000
SCMDebtors verification system Victor Khanye LM	420 000	445 200	471 912
Sewer Pipeline Kgomostreet Phase 3	8 086 305	9 526 960	-
Grand Total	13 449 643	10 768 027	11 814 022

GENERAL

NKANGALA DISTRICT MUNICIPALITY - CROSS BOUNDARY PROJECTS			
DC31 Nkangala District Municipality Transfers & Subsidies	2017/2018	2018/2019	2019/2020
102029Host Youth Entrepreneurship Workshop	220 000	-	-
102108Convene Youth Summit	180 000	200 000	220 000
ByLaws Local Municipalities	450 000	450 000	454 500
Development of District Integrated Transport Plan	-	593 000	-
Development of NEDA Financial Model	250 000	500 000	500 000
Gazetting of Transport By Laws	250 000	300 000	-
Implement Bursary Fund	2 400 000	2 600 000	-
Integrated Green Economy Solutions Nkangala	3 000 000	3 500 000	-
Job Creation EPWP Creative Arts and Culture	3 000 000	4 000 000	5 000 000
Job Creation EPWP Security	6 000 000	5 000 004	5 000 004
Jog Creation EPWP Rural Development Agriculture	3 000 000	4 000 000	5 000 000
Moral regeneration	370 000	420 000	450 000
Nonfinancial support to SMMEs Cooperatives Informal Trade	2 000 000	2 500 000	2 500 000
Procurement of GIS Cadastral Data	2 500 000	1 464 750	1 464 750
Review Integrated Waste Management Plan	450 000	-	-
Rural Road Asset Management	2 175 000	2 280 000	2 408 000
Strategy for mining big business engagement	250 000	-	-
Strategy Township Economy	250 000	-	-
Support to SMMEs cooperatives Informal Traders	2 000 000	2 500 000	2 500 000
Grand Total	28 745 000	30 307 754	25 497 254

Organogram

The approved Organogram for the 2017/18 financial year served under a separate item to council **DM--/03/2017** :

Service Standards

Province: Municipality(Code) - Schedule of Service Delivery Standards Table XX		
Standard	Description	Service Level
Solid Waste Removal		N/A
	Premise based removal (Residential Frequency)	N/A
	Premise based removal (Business Frequency)	N/A
	Bulk Removal (Frequency)	N/A
	Removal Bags provided(Yes/No)	N/A
	Garden refuse removal Included (Yes/No)	N/A
	Street Cleaning Frequency in CBD	N/A
	Street Cleaning Frequency in areas excluding CBD	N/A
	How soon are public areas cleaned after events (24hours/48hours/longer)	N/A
	Clearing of illegal dumping (24hours/48hours/longer)	N/A
	Recycling or environmentally friendly practices(Yes/No)	N/A
	Licensed landfill site(Yes/No)	N/A
Water Service		N/A
	Water Quality rating (Blue/Green/Brown/NO drop)	N/A
	Is free water available to all? (All/only to the indigent consumers)	N/A
	Frequency of meter reading? (per month, per year)	N/A
	Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)	N/A
	On average for how long does the municipality use estimates before reverting back to actual readings? (months)	N/A
	Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)	N/A
	One service connection affected (number of hours)	N/A
	Up to 5 service connection affected (number of hours)	N/A
	Up to 20 service connection affected (number of hours)	N/A
	Feeder pipe larger than 800mm (number of hours)	N/A
	What is the average minimum water flow in your municipality?	N/A
	Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	N/A
	How long does it take to replace faulty water meters? (days)	N/A
	Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)	N/A
Electricity Service		N/A
	What is your electricity availability percentage on average per month?	N/A
	Do your municipality have a ripple control in place that is operational? (Yes/No)	N/A
	How much do you estimate is the cost saving in utilizing the ripple control system?	N/A
	What is the frequency of meters being read? (per month, per year)	N/A
	Are estimated consumption calculated at consumption over (two month's/three month's/longer period)	N/A
	On average for how long does the municipality use estimates before reverting back to actual readings? (months)	N/A
	Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)	N/A
	Are accounts normally calculated on actual readings? (Yes/no)	N/A
	Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	N/A
	How long does it take to replace faulty meters? (days)	N/A
	Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)	N/A
	How effective is the action plan in curbing line losses? (Good/Bad)	N/A
	How soon does the municipality provide a quotation to a customer upon a written request? (days)	N/A
	How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)	N/A
	How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)	N/A
	How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)	N/A
Sewerage Service		N/A
	Are your purification system effective enough to put water back in to the system after purification?	N/A
	To what extend do you subsidize your indigent consumers?	N/A
	How long does it take to restore sewerage breakages on average	N/A
	Severe overflow? (hours)	N/A
	Sewer blocked pipes: Large pipes? (Hours)	N/A
	Sewer blocked pipes: Small pipes? (Hours)	N/A
	Spillage clean-up? (hours)	N/A
	Replacement of manhole covers? (Hours)	N/A

Road Infrastructure Services	N/A
Time taken to repair a single pothole on a major road? (Hours)	N/A
Time taken to repair a single pothole on a minor road? (Hours)	N/A
Time taken to repair a road following an open trench service crossing? (Hours)	N/A
Time taken to repair walkways? (Hours)	N/A
Property valuations	N/A
How long does it take on average from completion to the first account being issued? (one month/three months or longer)	N/A
Do you have any special rating properties? (Yes/No)	N/A
Financial Management	
Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)	Decrease
Are the financial statement outsourcing? (Yes/No)	No
Are there Council adopted business process restructuring the flow and management of documentation feeding to Trial Balance?	No
How long does it take for an Tax/Invoice to be paid from the date it has been received?	14- 30 Days
Is there advance planning from SCM unit linking all departmental plans quarterly and annually including for the next two to three years procurement plans?	Yes
Administration	
Reaction time on enquiries and requests?	
Time to respond to a verbal customer enquiry or request? (working days)	
Time to respond to a written customer enquiry or request? (working days)	
Time to resolve a customer enquiry or request? (working days)	
What percentage of calls are not answered? (5%,10% or more)	
How long does it take to respond to voice mails? (hours)	
Does the municipality have control over locked enquiries? (Yes/No)	
Is there a reduction in the number of complaints or not? (Yes/No)	
How long does it take to open an account to a new customer? (1 day/ 2 days/ a week or longer)	
How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?	
Community safety and licensing services	N/A
How long does it take to register a vehicle? (minutes)	N/A
How long does it take to renew a vehicle license? (minutes)	N/A
How long does it take to issue a duplicate registration certificate vehicle? (minutes)	N/A
How long does it take to de-register a vehicle? (minutes)	N/A
How long does it take to renew a drivers license? (minutes)	N/A
What is the average reaction time of the fire service to an incident? (minutes)	N/A
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)	N/A
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	N/A
Economic development	
How many economic development projects does the municipality drive?	5
How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?	5
What percentage of the projects have created sustainable job security?	(0%) Still Work in progress
Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)	Busy developing an Investm
Other Service delivery and communication	
Is a information package handed to the new customer? (Yes/No)	
Does the municipality have training or information sessions to inform the community? (Yes/No)	
Are customers treated in a professional and humanly manner? (Yes/No)	

BUDGET TIMETABLE

SCHEDULE OF KEY DEADLINES		
Mayor to Table in Council 10 Months Prior to Start of Budget Year		
Month	Nkangala District Municipality	Budget Year 2018/2019
	Mayor and Council	Administration - Municipality
February – March 2017	Mayor begins planning for next three-year budget in accordance with co-ordination role of budget process MFMA s 53 Planning includes review of the previous years budget process and completion of the Budget Evaluation Checklist	Accounting officers and senior officials of municipality begin planning for next three-year budget MFMA s 68, 77 Accounting officers and senior officials of municipality review options and contracts for service delivery MSA s 76-81
March 2017	Mayor tables in Council the schedule of key deadlines setting the time table for: preparing, tabling and approving the budget; reviewing the IDP (as per s 34 of MSA) and budget related policies and consultation processes at least 10 months before the start of the budget year. MFMA s 21,22, 23; MSA s 34, Ch 4 as amended Mayor establishes committees and consultation forums for the budget process	Accounting Officer to assist Mayor to prepare the schedule of key deadlines and align the IDP and Budget process
September – October 2017		Accounting officer does initial review of national policies and budget plans with department officials MFMA s 35, 36, 42; MTBPS
November – December 2017	Council finalises tariff policies for next financial year MSA s 74, 75 Mayor tables municipal budget, resolutions, plans, and proposed revisions to IDP	Accounting officer submits draft budget and plans for next financial year to the Mayor for tabling Accounting officer publishes tabled budget, plans, and proposed revisions to IDP, invites local community comment and submits to NT, PT and others Accounting officer to notify relevant municipalities of projected allocations for next three budget years
January 2018		Budget office of municipality determine revenue projections and proposed tariffs and draft initial allocations to functions and departments for the next financial year after taking into account strategic objectives Accounting officer reviews proposed national and provincial allocations to municipality for incorporation into the final budget.
February 2018	Consultation with national and provincial treasuries and finalise sector plans for water, sanitation, electricity etc	Accounting officer incorporates the recent mid-year review and any corrective measures proposed as part of the oversight report for the previous years audited financial statements and annual report
March 2018	Council through the IDP review process determines strategic objectives for service delivery and development for next three-year budgets including review of provincial and national government sector and strategic plans	Engages with Provincial and National sector departments on sector specific programmes for alignment with municipalities plans (schools, libraries, clinics, water, electricity, roads, etc)
March 2018	Council considers municipal proposed budget and service delivery plan	Accounting officer assists the Mayor in revising budget documentation in accordance with consultative processes and taking into account the results from the third quarterly review of the current year
April - May 2018	Public hearings on the budget, and council debate. Council consider views of the local community, NT, PT, other provincial and national organs of state and municipalities. Mayor to be provided with an opportunity to respond to submissions during consultation and table amendments for council consideration. Council to consider approval of budget and plans at least 30 days before start of budget year. MFMA s 23, 24; MSA Ch 4 as amended	Accounting officer assists the Mayor in preparing the final budget documentation for consideration for approval at least 30 days before the start of the budget year taking into account consultative processes and any other new information of a material nature
May 2018	Council must approve annual budget by resolution, setting tariffs, approving changes to IDP and budget related policies, approving measurable performance objectives for revenue by source and expenditure by vote before start of budget year MFMA s 16, 24, 26, 53	Accounting officer submits to the mayor no later than 14 days after approval of the budget a draft of the SDBIP and annual performance agreements required by s 57(1)(b) of the MSA. MFMA s 69; MSA s 57
June 2018	Mayor must approve SDBIP within 28 days after approval of the budget and ensure that annual performance contracts are concluded in accordance with s 57(2) of the MSA. Mayor to ensure that the annual performance agreements are linked to the measurable performance objectives approved with the budget and SDBIP. The mayor submits the approved SDBIP and performance agreements to council, MEC for local government and makes public within 14 days after approval. MFMA s 53; MSA s 38-45, 57(2) Council must review the system of delegations. MFMA s 59, 79, 82; MSA s 59-65	Accounting officer of municipality publishes adopted budget and plans MFMA s 75, 87

Abbreviations:

IDP - Integrated Development Plan
MFMA - Local Government: Municipal Finance Management Act, No. 56 of 2003
MSA - Local Government: Municipal Systems Act, No. 32 of 2000, as amended
MTBPS - National Treasury annual publication, Medium Term Budget and Policy Statement;
NT - National Treasury
PT - Provincial Treasuries
SDBIP - Service Delivery and Budget Implementation Plan

SCHEDULE 1**PROPOSED SUNDRY TARIFFS FOR THE 2017/18 – 2019/20****FINANCIAL YEARS**

1. In terms of the Municipal Finance Management Act 56 of 2003, section 17(3)- when an annual budget is tabled in terms of section 16(2), it must be accompanied by the following documents – (a) draft resolutions – (ii) imposing any municipal taxes and setting any municipal tariffs as may be required for the budget year
2. The sundry tariffs for each service delivery by Council are annually revised at the time when the annual budget is being prepared and is aimed at the effective recovery of cost incurred to supply the related services.
3. The recommended tariffs for each service to be implemented with effect from 1 July 2017 are reflected under each directorate / department.
4. It is recommended:
 - a. That the adjusted tariffs as reflected in the comments of the various managers of departments be approved for implementation with effect from 1 July 2017.
 - b. That the sundry tariffs be VAT inclusive except those tariffs for services indicated with an (*) which are exempted or out of scope of the VAT Act.

5. **DIRECTORATE CORPORATE SERVICES**

Legal and Administration (Building)

Description	Approved 2016/2017	rate of measure	Recommended 2017/2018	Recommended 2018/2019
Rental of Council Chamber				
Refundable deposit	R2 530.00		R2 681.00	R2 842.00
Utilisation	165.00	hour	R175.00	R185.00
Rental of Council Parlour				
Refundable deposit	R2 530.00		R2 681.00	R2 842.00
Utilisation	165.00	hour	R175.00	R185.00
Rental of Training Room Non-commercial use				
Refundable deposit	R2 530.00		R2 681.00	R2 842.00
Utilisation	165.00	hour	R175.00	R185.00
Commercial Use				
Refundable deposit	R2 530.00		R5 000.00	R5 000.00
Utilisation	385.00	hour	R408.00	R432.00

Description	Approved 2016/2017	rate of measure	Recommended 2017/2018	Recommended 2018/19
Rental of Committee Room				
Refundable deposit	R2530.00		R2 681.00	R2 842.00
Utilisation	143.00	hour	R151.00	R160.00
Rental of offices				
Refundable deposit	Equal to one monthly instalment			
Rental	R120.00	per m ²	R127.00	R135.00
Rental of kitchen	Use of kitchen must be limited to the Caterers who are rendering services for Nkangala District Municipality and Government Departments only.		Use of kitchen must be limited to the Caterers who are rendering services for Nkangala District Municipality and Government Departments only.	Use of kitchen must be limited to the Caterers who are rendering services for Nkangala District Municipality and Government Departments only.
<p>* That all rentable Council facilities be made available free of charge to government departments (National and Provincial) and political parties and be exempted from paying the deposit, provided:</p> <ul style="list-style-type: none"> ▪ That they be charged for all damage caused; ▪ That they be charged normal fees should they use it for commercial use (fee charged at the entrance); ▪ That they make use of local service providers; and ▪ That the kitchen is booked simultaneously with the hall and not separately. <p>❖ The booking of Council facilities for political parties is subject to approval by the Executive Mayor.</p>				
Access to information				
Photocopy (A4)	3.00	/copy	3.20	3.40
Requesting fee as per Regulation 7(2)	44.00	/hour	46.65	49.45
Searching and preparing of records as per Reg 7(3)	28.00	/hour	29.70	31.50
Searching and preparing records as per Reg 11(3)	39.00	/hour	41.30	43.80

Description	Approved 2016/2017	rate of measure	Recommended 2017/18	Recommended2 018/2019
Fees prescribed by Regulation 84v of the Deeds Registration Act 47 of 1937 as amended	30.00	/hour	32.00	34.00
Deed	8.00	/document	8.50	9.00
A document enquiry relating to a property or obtaining a computer printout and for the inspection of any deed, document, folio, register or micro film relating thereof(including the search of the index) for each enquiry per property deed	8.00	/copy	8.50	9.00
information obtained through any other electronic system for a list of erven in a township of units in a sectional title scheme or portions of a farm or holdings in an agricultural holdings area, or any other similar (list of registered properties)				

Library Services (Public Facilities & Cultural Services)

Description	Approved 2016/2017	rate of measure	Recommended 2017/18	Recommended 2018/2019
Membership fees				
Membership card	free			
Lost membership	R22.00	each	R23.50	R25.00
Lost library materials	replace the material or pay the current value of the material		replace the material or pay the current value of the material	replace the material or pay the current value of the material
books/DVD/CD				
Photostats				
A4 library material(black & white)	1.50	/page	R1.60	R1.70
A3 library material(black & white)	3.00	/page	R3.20	R3.40
A4 library material(colour)	3.50	/page	R3.70	R4.00
A3 library material(colour)	7.00	/page	R7.40	R7.85

Development and Planning Unit

Description	Approved 2016/2017	rate of measure	Recommended 2017/2018	Recommended 2018/2019
1. Spatial development framework:				
(a) Hard copy	191.00	/region	202.00	215.00
(b) In electronic format	90.00	/region	95.00	101.00
2. Integrated Development Plan				
(a) Hard copy	110.00		116.60	123.60
(b) In electronic format	55.00		58.30	61.80
3. Copy of Land Use Scheme or Town Planning Scheme (Scheme	441.00		467.50	495.50
4. Scheme Regulations	733.00	/set	777.00	823.60
5. Search fees	30.00	/erf	31.80	33.70
6. Diagrammes	30.00	/diagramme	31.80	33.70
7. Deed search and copy of the title deed	179.00	document/ search	190.00	201.00
8. Map Copies				
(a) A4	55.00	Copy/print	58.30	61.80
(b) A3	82.00	Copy/print	87.00	92.00
(c) A2	110.00	Copy/print	116.60	123.60
(d) A1	137.00	Copy/print	145.25	154.00
(e) A0	155.00	Copy/print	164.30	174.00

DIRECTORATE SOCIAL SERVICES**Municipal Health Services and Environmental**

Description	Approved 2016/2017	rate of measure	Recommended 2017/2018	Recommended 2018/2019
1. CERTIFICATE OF ACCETABILITY FORMAL FOOD PREMISES <i>Foodstuffs, Cosmetics and Disinfectant Act, 1972 (Act 54 of 1972)</i> e.g Spar, Pick n Pay, Restaurant- Spur, Ocean basket	R1 650.00	Annual	R1 650.00	R1 650.00

Description	Approved 2016/2017	rate of measure	Recommended 2017/2018	Recommended 2018/2019
2. INFORMAL FOOD PREMISES <i>General hygiene requirements of food premises and the transport of food, Regulation R962 23 Nov 2012)</i> e.g. tuck shop, informal café or caterers or informal restaurant	R550.00	Annual	R550.00	R550.00
3. HEALTH CERTIFICATE <i>NDM Municipal Health Services By-laws</i> e.g Pre-school, after care centres, certificate of competency	R550.00	Annual or when the number of children increases or change of ownership	R550.00	R550.00
4. CERTIFICATE OF COMPLIANCE OR COMPETENCE (COC) Mortuaries, Old Age Home, Private Schools, Institutions, Salons, Accommodations, Spray Painters, Private Clinics Or Surgeries and all health related facilities,	R550.00	Annual or change of ownership	R550.00	R550.00
5. GOVERNMENT FACILITIES, <i>NDM Municipal Health Services By-laws</i> e.g SAPS kitchen, mortuaries, hospital kitchens	No fees or charges	Annual	No fees or charges	No fees or charges
6. GOVERNMENT SCHOOLS <i>NDM Municipal Health Services By-laws</i>	No fees or charges	Annual	No fees or charges	No fees or charges
7. MUNICIPAL HEALTH SERVICES OFFENCES & PENALTIES	Penalties effective when the NDM MHS By-Laws is gazetted and promulgated	As per the offence	Penalties effective when the NDM MHS By-Laws is gazetted and promulgated	Penalties effective when the NDM MHS By-Laws is gazetted and promulgated

Description	Approved 2016/2017	rate of measure	Recommended 2017/2018	Recommended 2018/2019
8. ATMOSPHERIC EMISSION LICENSING <i>National Environmental Management Air Quality Act (Act 39 Of 2004)</i>				
8.1 General Offences	Penalties as per the <i>National Environmental Management Air Quality Act (Act 39 Of 2004) as amended and the NDM Air Quality Management By-Laws after promulgation</i>	Penalties as per the <i>National Environmental Management Air Quality Act (Act 39 Of 2004) as amended and the NDM Air Quality Management By-Laws after promulgation</i>	As per the offence	As per the offence
8.2 Atmospheric Emission Licensing Fee	Tariffs as per the AEL Processing Fee Regulations terms of sections 53(o), 37(2)(a), 44(3)(a), 45(1) and 47(3Xa) of the National Environmental Management: Air Quality Act, (Act No. 39 of 2004)	Once off per five (5) years or change of ownership	Once off per year if it is a new application, if it is a renewal and once off if it is a transfer, review and amendment	Once off per year if it is a new application, if its renewal and once off if it is a transfer, review and amendment
8.3 Applications and processing of AEL's in terms of subsection 22A of <i>National Environmental Management Air Quality Act (Act 39 Of 2004) as amended.</i>	Tariffs as per <i>NEM:AQA Administrative fine in terms of section 22A Regulations when promulgated</i>	Administrative fine in terms of section 22A under sections 53(1A) of the National Environmental Management: Air Quality Act, 2004 (Act No.39 of 2004)	Once off as per the offence	Once off as per the offence

Fire and Rescue Services

Description	Approved 2016/2017	rate of measure	Recommended	Recommended 2018/2019
1. Fixed charges for services rendered regarding hazardous substances as promulgated in SANS 10228 inside and outside the municipal area	R4 180.00	+km	R4 430.00	R4 697.00
2. Turn-outs -The following accumulating fees:				
2.1 Fixed charges per call-out	275.00		R291.00	R308.00
2.2 First hour or part thereof per	550.00			R618.00
2.3 For each subsequent hour or part thereof per incident	275.00		R291.00	R308.00
3. Cost for replacement of material, damaged equipment or consumable items		cost + 20 % handling charge + VAT		
4. Cost of water used	3.00	/kl	Current municipal tariff	Current municipal tariff
5. Equipment used	275.00		R291.00	R308.00
6. Jaws of life	550.00		R583.00	R618.00
- Light motor vehicles < 3500kg	550.00		R583.00	R618.00
- Heavy motor vehicles > 3500kg	1650.00		R1 749.00	R1 854.00
7. Kilometers of fire engines	33.00 *	km	R35.00 *	R37.00 *
8. Kilometers of utility vehicles	16.50 *	km	R17.50 *	R18.50 *
9. Personnel per member per hour	176.00		R186.50	R197.75
10. Fire equipment serviceman	495.00		R525.00	R556.00

DIRECTORATE FINANCIAL SERVICES**Municipal Health Services and Environmental**

Description	Approved 2016/2017	rate of measure	Recommended 2017/2018	Recommended 2018/2019
Tender document fee				
30, 001 -200, 000	110.00	/document	R117.00	R124.00
200, 001- 500, 000	165.00		R175.00	R185.00
500, 001 – 1, 000, 000	220.00		R233.00	R247.00
1, 000, 001 -1, 500, 000	385.00		R408.00	R433.00
1, 500, 001 – 5, 000, 000	550.00		R583.00	R618.00
5, 000, 001 – 10, 000, 000	715.00		R758.00	R803.00
10, 000, 0001 - above	880.00		R933.00	R989.00
Banking				
Tracing electronic payments made on Council's bank account without any references	60.00	/each	R65.00	R67.50
Levy on repudiated cheques	220.00	/each	R233.00	R247.00

A Schedule

mSCOA V5.4

DC31 Nkangala - Table A1 Budget Summary

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	28 431	31 084	38 235	17 880	25 580	21 580	16 042	-	-	-
Transfers recognised - operational	313 813	329 709	338 036	337 235	337 235	337 235	252 033	-	-	-
Other own revenue	2 294	3 470	3 455	691	3 784	2 022	2 859	-	-	-
Total Revenue (excluding capital transfers and contributions)	344 538	364 263	379 727	355 806	366 599	360 837	270 935	-	-	-
Employee costs	55 981	71 257	90 060	120 523	117 604	110 983	67 642	-	-	-
Remuneration of councillors	11 598	12 691	12 882	14 348	15 101	14 383	8 523	-	-	-
Depreciation & asset impairment	8 312	7 910	9 566	9 585	9 959	9 693	6 393	-	-	-
Finance charges	4 557	4 491	1 519	1 583	900	993	347	-	-	-
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants	231 013	126 083	177 349	205 917	240 344	240 644	103 768	-	-	-
Other expenditure	106 447	111 515	65 443	89 950	104 153	100 439	40 906	-	-	-
Total Expenditure	417 909	333 947	356 818	441 906	488 061	477 136	227 578	-	-	-
Surplus/(Deficit)	(73 372)	30 316	22 909	(86 100)	(121 462)	(116 299)	43 356	-	-	-
Transfers recognised - capital	-	1 950	2 010	2 076	2 076	2 076	2 076	-	-	-
Contributions recognised - capital & contributed assets	-	527	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(73 372)	32 792	24 919	(84 024)	(119 386)	(114 223)	45 432	-	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(73 372)	32 792	24 919	(84 024)	(119 386)	(114 223)	45 432	-	-	-
Capital expenditure & funds sources										
Capital expenditure	22 223	25 124	22 314	8 050	38 759	38 978	23 535	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	527	-	-	-	-	-	-	-	-
Borrowing	-	788	-	-	-	-	-	-	-	-
Internally generated funds	22 223	23 810	22 314	8 050	38 759	38 978	23 535	-	-	-
Total sources of capital funds	22 223	25 124	22 314	8 050	38 759	38 978	23 535	-	-	-
Financial position										
Total current assets	591 070	606 980	556 574	518 604	457 138	481 331	570 756	-	-	-
Total non current assets	133 174	116 492	176 863	197 324	227 523	209 622	187 280	-	-	-
Total current liabilities	66 213	48 337	40 872	28 602	32 465	30 960	27 388	-	-	-
Total non current liabilities	41 723	26 036	26 161	25 432	25 432	22 540	26 045	-	-	-
Community wealth/Equity	616 307	649 100	666 405	661 895	626 533	637 452	704 603	-	-	-
Cash flows										
Net cash from (used) operating	(33 122)	77 526	66 605	4 949	(22 240)	(7 516)	60 060	-	-	-
Net cash from (used) investing	(24 894)	(27 389)	(33 329)	(9 850)	(41 139)	(42 451)	(23 535)	-	-	-
Net cash from (used) financing	(6 253)	(19 541)	(3 329)	(1 703)	(4 691)	(3 569)	(2 037)	-	-	-
Cash/cash equivalents at the year end	401 783	432 380	462 348	425 775	364 309	408 811	496 835	-	-	-
Cash backing/surplus reconciliation										
Cash and investments available	435 539	469 037	503 211	465 575	404 109	453 147	537 189	-	-	-
Application of cash and investments	(48 073)	(285 470)	83 294	19 070	19 070	8 083	(20 386)	-	-	-
Balance - surplus (shortfall)	483 612	754 506	419 916	446 506	385 039	445 065	557 576	-	-	-
Asset management										
Asset register summary (WDV)	99 457	116 416	136 001	157 524	188 813	165 286	-	-	-	-
Depreciation & asset impairment	8 312	7 910	9 566	9 585	9 959	9 693	-	-	-	-
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	54 886	17 545	6 721	7 173	6 210	4 854	-	-	-	-
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

DC31 Nkangala - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

DOST Pinaragala - Table A2 Budgeted financial performance (revenue and expenditure by standard classification)										
Standard Classification Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
Revenue - Standard										
Governance and administration		343 648	365 805	381 673	355 564	366 257	360 495	-	-	-
Executive and council		-	-	5	21	13	21	-	-	-
Budget and treasury office		343 648	365 805	381 665	355 543	366 244	360 474	-	-	-
Corporate services		-	-	3	-	-	-	-	-	-
Community and public safety		-	-	1	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	1	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		890	934	91	2 318	2 419	2 418	-	-	-
Planning and development		890	934	21	2 318	2 319	2 318	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	70	-	100	100	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	344 538	366 739	381 765	357 882	368 675	362 913	-	-	-
Expenditure - Standard										
Governance and administration		103 958	112 162	125 823	147 360	153 698	148 404	-	-	-
Executive and council		42 584	48 513	44 868	51 794	52 184	51 471	-	-	-
Budget and treasury office		25 824	30 089	37 356	33 641	36 460	34 698	-	-	-
Corporate services		35 550	33 560	43 599	61 926	65 053	62 235	-	-	-
Community and public safety		37 796	40 199	55 655	70 996	80 248	76 184	-	-	-
Community and social services		-	5	13 312	18 635	25 270	25 403	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		35 225	34 407	32 313	31 030	32 706	29 937	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		2 571	5 787	10 030	21 331	22 272	20 844	-	-	-
Economic and environmental services		272 911	170 352	165 319	220 366	249 592	248 255	-	-	-
Planning and development		224 416	158 886	163 919	217 855	247 634	246 661	-	-	-
Road transport		48 264	10 518	-	-	-	-	-	-	-
Environmental protection		231	948	1 400	2 511	1 958	1 594	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	3 244	11 234	10 049	3 184	4 293	4 293	-	-	-
Total Expenditure - Standard	3	417 909	333 947	356 846	441 906	487 831	477 136	-	-	-
Surplus/(Deficit) for the year		(73 372)	32 792	24 919	(84 024)	(119 156)	(114 223)	-	-	-

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

DC31 Nkangala - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
Revenue - Standard										
<i>Municipal governance and administration</i>		343 648	365 805	381 673	355 564	366 257	360 495	-	-	-
Executive and council		-	-	5	21	13	21	-	-	-
Mayor and Council		-	-	2	21	13	21	-	-	-
Municipal Manager		-	-	2	-	-	-	-	-	-
Budget and treasury office		343 648	365 805	381 665	355 543	366 244	360 474	-	-	-
Corporate services		-	-	3	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-	-	-
Information Technology		-	-	3	-	-	-	-	-	-
Property Services		-	-	-	-	-	-	-	-	-
Other Admin		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		890	934	91	2 318	2 419	2 418	-	-	-
Planning and development		890	934	21	2 318	2 319	2 318	-	-	-
Economic Development/Planning		-	(0)	18	2 318	2 318	2 318	-	-	-
Town Planning/Building enforcement		890	934	2	-	1	-	-	-	-
Licensing & Regulation		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	70	-	100	100	-	-	-
Pollution Control		-	-	70	-	100	100	-	-	-
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	344 538	366 739	381 765	357 882	368 675	362 913	-	-	-
Expenditure - Standard										
<i>Municipal governance and administration</i>		103 958	112 162	125 823	147 360	153 698	148 404	-	-	-
Executive and council		42 584	48 513	44 868	51 794	52 184	51 471	-	-	-
Mayor and Council		33 673	40 221	34 399	34 510	35 239	34 813	-	-	-
Municipal Manager		8 911	8 292	10 470	17 284	16 946	16 658	-	-	-
Budget and treasury office		25 824	30 089	37 356	33 641	36 460	34 698	-	-	-
Corporate services		35 550	33 560	43 599	61 926	65 053	62 235	-	-	-
Human Resources		6 233	4 410	7 175	11 704	11 706	11 691	-	-	-
Information Technology		12 082	9 117	4 424	10 695	10 686	9 042	-	-	-
Property Services		7 184	7 939	13 895	11 570	14 623	14 496	-	-	-
Other Admin		10 050	12 094	18 105	27 956	28 038	27 006	-	-	-
<i>Community and public safety</i>		37 796	40 199	55 655	70 996	80 248	76 184	-	-	-
Community and social services		-	5	13 312	18 635	25 270	25 403	-	-	-
Libraries and Archives		-	-	-	-	-	-	-	-	-
Museums & Art Galleries etc		-	-	-	-	-	-	-	-	-
Community halls and Facilities		-	-	-	-	-	-	-	-	-
Cemeteries & Crematoriums		-	-	445	300	300	300	-	-	-
Child Care		-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Other Community		-	-	-	-	-	-	-	-	-
Other Social		-	5	12 867	18 335	24 970	25 103	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
<i>Public safety</i>		35 225	34 407	32 313	31 030	32 706	29 937	-	-	-
Police		-	-	-	-	-	-	-	-	-
Fire		31 883	29 465	25 614	21 818	23 283	21 446	-	-	-
Civil Defence		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Other		3 342	4 942	6 699	9 212	9 423	8 491	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		2 571	5 787	10 030	21 331	22 272	20 844	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Other		2 571	5 787	10 030	21 331	22 272	20 844	-	-	-
<i>Economic and environmental services</i>		272 911	170 352	165 319	220 366	249 592	248 255	-	-	-
Planning and development		224 416	158 886	163 919	217 855	247 634	246 661	-	-	-
Economic Development/Planning		11 054	30 069	19 523	29 949	36 104	35 714	-	-	-
Town Planning/Building enforcement		87 796	72 936	23 778	27 213	28 532	28 266	-	-	-
Licensing & Regulation		125 566	55 881	120 618	160 693	182 998	182 681	-	-	-
Road transport		48 264	10 518	-	-	-	-	-	-	-
Roads		48 264	10 518	-	-	-	-	-	-	-
Public Buses		-	-	-	-	-	-	-	-	-
Parking Garages		-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Environmental protection		231	948	1 400	2 511	1 958	1 594	-	-	-
Pollution Control		231	948	1 400	2 511	1 958	1 594	-	-	-
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<i>Other</i>		3 244	11 234	10 049	3 184	4 293	4 293	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Tourism		3 244	11 234	10 049	3 184	4 293	4 293	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	417 909	333 947	356 846	441 906	487 831	477 136	-	-	-
Surplus/(Deficit) for the year		(73 372)	32 792	24 919	(84 024)	(119 156)	(114 223)	-	-	-

DC31 Nkangala - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
Revenue by Vote	1									
Vote 1 - Council General and Executive		-	-	2	21	13	21	-	-	-
Vote 2 - Municipal Manager Town Secretary and Chief Executive		-	-	2	-	-	-	-	-	-
Vote 3 - Finance		343 648	365 805	381 665	355 543	366 244	360 474	-	-	-
Vote 4 - Social Services		-	-	72	-	100	100	-	-	-
Vote 5 - Local Economic Development		-	(0)	18	2 318	2 318	2 318	-	-	-
Vote 6 - Development and Planning		890	934	2	-	1	-	-	-	-
Vote 7 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 8 - Corporate services		-	(14)	3	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	344 538	366 725	381 765	357 882	368 675	362 913	-	-	-
Expenditure by Vote to be appropriated	1									
Vote 1 - Council General and Executive		33 673	40 221	34 399	34 510	35 239	34 813	-	-	-
Vote 2 - Municipal Manager Town Secretary and Chief Executive		10 427	12 030	19 968	30 285	32 837	31 637	-	-	-
Vote 3 - Finance		25 369	29 523	35 538	31 030	33 726	32 146	-	-	-
Vote 4 - Social Services		38 027	41 147	56 610	73 207	81 906	77 478	-	-	-
Vote 5 - Local Economic Development		7 508	35 142	29 400	33 127	40 274	39 884	-	-	-
Vote 6 - Development and Planning		94 586	79 097	24 394	27 519	28 955	28 689	-	-	-
Vote 7 - Technical Services		181 014	74 338	131 830	168 155	192 582	192 622	-	-	-
Vote 8 - Corporate services		27 305	22 435	24 706	44 073	42 312	39 868	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	417 909	333 933	356 846	441 906	487 831	477 136	-	-	-
Surplus/(Deficit) for the year	2	(73 372)	32 792	24 919	(84 024)	(119 156)	(114 223)	-	-	-

DC31 Nkangala - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description		Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue by Vote		1									
Vote 1 - Council General and Executive			-	-	2	21	13	21	-	-	-
1.1 - Mayor and Council			-	-	2	21	13	21			
Vote 2 - Municipal Manager Town Secretary and Chief Executive			-	-	2	-	-	-	-	-	-
2.1 - Finance and Administration: Core Function: Risk Management			-	-	-	-	-	-			
2.2 - Internal Audit: Core Function: Governance Function			-	-	-	-	-	-			
2.3 - Core Function: Marketing Customer Relations Publicity			-	-	-	-	-	-			
2.4 - Core Function: Support to Local Municipalities: Support			-	-	-	-	-	-			
2.5 - Core Function: Municipal Manager Town Secretary and			-	-	2	-	-	-			
2.6 - Core Function: Administrative and Corporate Support: Projects			-	-	-	-	-	-			
2.7 - Finance and Administration: Core Function: Legal Services			-	-	-	-	-	-			
Vote 3 - Finance			343 648	365 805	381 665	355 543	366 244	360 474	-	-	-
3.1 - Core Function: Finance: Data Processing			-	-	-	-	-	-			
3.2 - Finance and Administration: Core Function: Asset Management			-	-	-	-	-	-			
3.3 - Finance and Administration: Core Function: Finance			343 648	365 805	381 665	355 543	366 244	360 474			
3.4 - Core Function - Treasury Office			-	-	-	-	-	-			
3.5 - Core Function - Supply Chain Management			-	-	-	-	-	-			
3.6 - Core Function: Administrative and Corporate Support: Human Resources			-	-	-	-	-	-			
3.7 - Core Function: Budget and Treasury Office: Budget Officer			-	-	-	-	-	-			
3.8 - Core Function: Budget and Treasury Office: Creditors			-	-	-	-	-	-			
3.9 - Core Function: Budget and Treasury Office: Projects			-	-	-	-	-	-			
Vote 4 - Social Services			-	-	72	-	100	100	-	-	-
4.1 - Non-core Function: Population Development: Transversers			-	-	-	-	-	-			
4.2 - Non-core Function: Population Development: Youth Services			-	-	-	-	-	-			
4.3 - Non-core Function: Population Development: Social Services			-	-	-	-	-	-			
4.4 - Other - Disaster Management (not Civil Defence)			-	-	-	-	-	-			
4.5 - Public Safety: Core Function: Fire Fighting and Protection			-	-	1	-	-	-			
4.6 - Core Function: Pollution Control			-	-	70	-	100	100			
4.7 - Health: Core Function: Health Services			-	-	-	-	-	-			
Vote 5 - Local Economic Development			-	(0)	18	2 318	2 318	2 318	-	-	-
5.1 - Other: Core Function: Tourism			-	-	-	-	-	-			
5.2 - Planning and Development: Core Function: Economic Development			-	(0)	18	-	-	-			
5.3 - Core Function: Economic Development/Planning: EPW			-	-	-	2 318	2 318	2 318			
Vote 6 - Development and Planning			890	934	2	-	1	-	-	-	-
6.1 - Core Function: Cemeteries Funeral Parlours and Crematoria			-	-	-	-	-	-			
6.2 - Core Function: Project Management Unit: Project Management			-	-	-	-	-	-			
6.3 - Planning and Development: Core Function: Town Planning			-	-	-	-	1	-			
6.4 - Planning and Development: Core Function: Corporate			-	934	2	-	-	-			
Vote 7 - Technical Services			-	-	-	-	-	-	-	-	-
7.1 - Core Function: Roads: Roads			-	-	-	-	-	-			
7.2 - Core Function: Development Facilitation: Regional Planning			-	-	-	-	-	-			
7.3 - Core Function: Property Services: Property Services			-	-	-	-	-	-			
Vote 8 - Corporate services			-	(14)	3	-	-	-	-	-	-
8.1 - Core Function: Marketing Customer Relations Publicity			-	-	-	-	-	-			
8.2 - Finance and Administration: Core Function: Human Resources			-	-	-	-	-	-			
8.3 - Finance and Administration: Core Function: Information			-	(14)	3	-	-	-			
8.4 - Core Function: Administrative and Corporate Support: Corporate			-	-	-	-	-	-			
Total Revenue by Vote		2	344 538	366 725	381 765	357 882	368 675	362 913	-	-	-

DC31 Nkangala - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

DCS1 Nkangala - Table B3 Budgeted Financial Performance (Revenue and Expenditure by Municipal Vote)A								2017/18 Medium Term Revenue & Expenditure Framework		
Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast			
Expenditure by Vote										
Vote 1 - Council General and Executive	1	33 673	40 221	34 399	34 510	35 239	34 813	-	-	-
1.1 - Mayor and Council		33 673	40 221	34 399	34 510	35 239	34 813			
Vote 2 - Municipal Manager Town Secretary and Chief Ex		10 427	12 030	19 968	30 285	32 837	31 637	-	-	-
2.1 - Finance and Administration: Core Function: Risk Manag		455	566	1 818	2 610	2 734	2 552			
2.2 - Internal Audit: Core Function: Governance Function		4 118	4 780	7 154	13 075	12 730	12 516			
2.3 - Core Function: Marketing Customer Relations Publicity		-	-	-	-	-	-			
2.4 - Core Function: Support to Local Municipalities: Support		-	-	2 683	4 108	5 039	4 555			
2.5 - Core Function: Municipal Manager Town Secretary and		4 793	3 512	3 316	4 209	4 216	4 142			
2.6 - Core Function: Administrative and Corporate Support: P		-	-	2 341	1 057	2 262	2 135			
2.7 - Finance and Administration: Core Function: Legal Servi		1 061	3 172	2 656	5 225	5 857	5 737			
Vote 3 - Finance		25 369	29 523	35 538	31 030	33 726	32 146	-	-	-
3.1 - Core Function: Finance: Data Processing		-	1 069	429	502	466	384			
3.2 - Finance and Administration: Core Function: Asset Mana		-	-	898	52	954	954			
3.3 - Finance and Administration: Core Function: Finance		25 369	28 454	25 670	29 143	23 332	21 872			
3.4 - Core Function - Treasury Office		-	-	1 359	71	1 535	1 396			
3.5 - Core Function - Supply Chain Management		-	-	2 843	57	2 469	2 239			
3.6 - Core Function: Administrative and Corporate Support: H		-	-	605	671	720	698			
3.7 - Core Function: Budget and Treasury Office: Budget Offi		-	-	1 516	433	1 784	1 775			
3.8 - Core Function: Budget and Treasury Office: Creditors		-	-	1 423	51	1 583	2 024			
3.9 - Core Function: Budget and Treasury Office: Projects		-	-	794	51	883	804			
Vote 4 - Social Services		38 027	41 147	56 610	73 207	81 906	77 478	-	-	-
4.1 - Non-core Function: Population Development: Transvers		-	-	1 540	3 864	3 888	3 722			
4.2 - Non-core Function: Population Development: Youth Ser		-	-	2 979	3 346	4 311	3 929			
4.3 - Non-core Function: Population Development: Social Ser		-	5	8 349	11 124	16 771	17 451			
4.4 - Other - Disaster Management (not Civil Defence)		3 342	4 942	6 699	9 212	9 423	8 491			
4.5 - Public Safety: Core Function: Fire Fighting and Protecti		31 883	29 465	25 614	21 818	23 283	21 446			
4.6 - Core Function: Pollution Control		231	948	1 400	2 511	1 958	1 594			
4.7 - Health: Core Function: Health Services		2 571	5 787	10 030	21 331	22 272	20 844			
Vote 5 - Local Economic Development		7 508	35 142	29 400	33 127	40 274	39 884	-	-	-
5.1 - Other: Core Function: Tourism		3 244	11 234	10 049	3 184	4 293	4 293			
5.2 - Planning and Development: Core Function: Economic D		4 264	23 909	14 279	20 674	24 395	24 050			
5.3 - Core Function: Economic Development/Planning: EPW		-	-	5 072	9 269	11 586	11 541			
Vote 6 - Development and Planning		94 586	79 097	24 394	27 519	28 955	28 689	-	-	-
6.1 - Core Function: Cemeteries Funeral Parlours and Crema		-	-	445	300	300	300			
6.2 - Core Function: Project Management Unit: Project Mana		6 789	6 161	172	6	123	123			
6.3 - Planning and Development: Core Function: Town Plann		84 313	66 806	21 162	24 746	24 990	25 350			
6.4 - Planning and Development: Core Function: Corporate		-	6 130	2 615	2 467	3 543	2 916			
Vote 7 - Technical Services		181 014	74 338	131 830	168 155	192 582	192 622	-	-	-
7.1 - Core Function: Roads: Roads		48 264	10 518	-	-	-	-			
7.2 - Core Function: Development Facilitation: Regional Plan		125 566	55 881	117 935	156 585	177 959	178 126			
7.3 - Core Function: Property Services: Property Services		7 184	7 939	13 895	11 570	14 623	14 496			
Vote 8 - Corporate services		27 305	22 435	24 706	44 073	42 312	39 868	-	-	-
8.1 - Core Function: Marketing Customer Relations Publicity		-	-	3 966	6 539	7 038	6 812			
8.2 - Finance and Administration: Core Function: Human Res		6 233	4 410	7 175	11 704	11 706	11 691			
8.3 - Finance and Administration: Core Function: Information		12 082	9 103	4 424	10 695	10 686	9 042			
8.4 - Core Function: Administrative and Corporate Support: C		8 989	8 922	9 142	15 135	12 882	12 322			
Total Expenditure by Vote	2	417 909	333 933	356 846	441 906	487 831	477 136	-	-	-
Surplus/(Deficit) for the year	2	(73 372)	32 792	24 919	(84 024)	(119 156)	(114 223)	-	-	-

DC31 Nkangala - Table A4 Budgeted Financial Performance (revenue and expenditure)

DCST Nkangala - Table A4 Budgeted Financial Performance (Revenue and Expenditure)											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1										
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges		-	-	-	-	-	-	-			
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-			
Rental of facilities and equipment		86	89	102	131	112	102	82			
Interest earned - external investments		28 431	31 084	38 235	17 880	25 580	21 580	16 042			
Interest earned - outstanding debtors		0	1 280	-	-	-	-	-			
Dividends received		-	-	-	-	-	-	-			
Fines		1 688	1 640	2 440	210	1 651	1 251	711			
Licences and permits		-	-	70	-	100	100	155			
Agency services		-	-	-	-	-	-	-			
Transfers recognised - operational		313 813	329 709	338 036	337 235	337 235	337 235	252 033			
Other revenue	2	519	461	843	350	1 921	569	1 911	-	-	-
Gains on disposal of PPE		-	-	-	-	-	-	-			
Total Revenue (excluding capital transfers and contributions)		344 538	364 263	379 727	355 806	366 599	360 837	270 935	-	-	-
Expenditure By Type											
Employee related costs	2	55 981	71 257	90 060	120 523	117 604	110 983	67 642	-	-	-
Remuneration of councillors		11 598	12 691	12 882	14 348	15 101	14 383	8 523			
Debt impairment	3	-	-	-	-	-	-	-			
Depreciation & asset impairment	2	8 312	7 910	9 566	9 585	9 959	9 693	6 393	-	-	-
Finance charges		4 557	4 491	1 519	1 583	900	993	347			
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8	-	-	-	-	-	-	-			
Contracted services		73 381	77 977	30 847	44 114	55 990	52 208	21 130	-	-	-
Transfers and grants		231 013	126 083	177 349	205 917	240 344	240 644	103 768	-	-	-
Other expenditure	4, 5	26 137	34 108	34 624	45 836	48 163	48 232	19 775	-	-	-
Loss on disposal of PPE		6 928	(570)	(28)	-	-	-	-			
Total Expenditure		417 909	333 947	356 818	441 906	488 061	477 136	227 578	-	-	-
Surplus/(Deficit)											
Transfers recognised - capital		(73 372)	30 316	22 909	(86 100)	(121 462)	(116 299)	43 356	-	-	-
Contributions recognised - capital	6	-	1 950	2 010	2 076	2 076	2 076	2 076			
Contributed assets		-	-	-	-	-	-	-	-	-	-
		-	527	-	-	-	-	-			
Surplus/(Deficit) after capital transfers & contributions		(73 372)	32 792	24 919	(84 024)	(119 386)	(114 223)	45 432	-	-	-
Taxation		-	-	-	-	-	-	-			
Surplus/(Deficit) after taxation		(73 372)	32 792	24 919	(84 024)	(119 386)	(114 223)	45 432	-	-	-
Attributable to minorities		-	-	-	-	-	-	-			
Surplus/(Deficit) attributable to municipality		(73 372)	32 792	24 919	(84 024)	(119 386)	(114 223)	45 432	-	-	-
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-			
Surplus/(Deficit) for the year		(73 372)	32 792	24 919	(84 024)	(119 386)	(114 223)	45 432	-	-	-

DC31 Nkangala - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Council General and Executive		-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager Town Secretary and Chief Exec		-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance		-	-	-	-	-	-	-	-	-	-
Vote 4 - Social Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Local Economic Development		-	-	-	-	-	-	-	-	-	-
Vote 6 - Development and Planning		-	-	-	-	-	-	-	-	-	-
Vote 7 - Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 8 - Corporate services		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Council General and Executive		48	2 002	1 468	150	510	-	-	-	-	-
Vote 2 - Municipal Manager Town Secretary and Chief Exec		-	-	76	-	-	-	-	-	-	-
Vote 3 - Finance		-	168	64	400	365	365	6	-	-	-
Vote 4 - Social Services		21 929	21 362	19 332	750	19 364	19 283	13 816	-	-	-
Vote 5 - Local Economic Development		-	-	53	20	20	20	-	-	-	-
Vote 6 - Development and Planning		-	21	114	50	-	-	-	-	-	-
Vote 7 - Technical Services		-	-	193	1 500	658	658	296	-	-	-
Vote 8 - Corporate services		246	1 571	1 014	5 180	17 842	17 562	9 417	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		22 223	25 124	22 314	8 050	38 759	37 888	23 535	-	-	-
Total Capital Expenditure - Vote		22 223	25 124	22 314	8 050	38 759	37 888	23 535	-	-	-
Capital Expenditure - Standard											
Governance and administration		294	3 742	2 804	7 230	19 375	19 675	9 719	-	-	-
Executive and council		48	2 002	1 527	150	510	510	-	-	-	-
Budget and treasury office		-	168	81	400	365	365	6	-	-	-
Corporate services		246	1 571	1 196	6 680	18 500	18 800	9 713	-	-	-
Community and public safety		21 929	21 362	19 332	750	19 364	19 283	13 816	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		21 929	21 332	17 732	-	18 277	18 277	12 989	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	30	1 600	750	1 086	1 005	828	-	-	-
Economic and environmental services		-	21	178	70	20	20	-	-	-	-
Planning and development		-	21	178	70	20	20	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	22 223	25 124	22 314	8 050	38 759	38 978	23 535	-	-	-
Funded by:											
National Government											
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	5		527								
Borrowing	6		788								
Internally generated funds		22 223	23 810	22 314	8 050	38 759	38 978	23 535			
Total Capital Funding	7	22 223	25 124	22 314	8 050	38 759	38 978	23 535	-	-	-

DC31 Nkangala - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1										
Capital expenditure - Municipal Vote											
Single-year expenditure appropriation	2										
Vote 1 - Council General and Executive		48	2 002	1 468	150	510	-	-	-	-	-
1.1 - Mayor and Council		48	2 002	1 468	150	510	-	-	-	-	-
Vote 2 - Municipal Manager Town Secretary and Chief Ex		-	-	76	-	-	-	-	-	-	-
2.1 - Finance and Administration: Core Function: Risk Ma		-	-	17	-	-	-	-	-	-	-
2.2 - Internal Audit: Core Function: Governance Function		-	-	-	-	-	-	-	-	-	-
2.3 - Core Function: Marketing Customer Relations Publi		-	-	-	-	-	-	-	-	-	-
2.4 - Core Function: Support to Local Municipalities: Sup		-	-	-	-	-	-	-	-	-	-
2.5 - Core Function: Municipal Manager Town Secretary a		-	-	59	-	-	-	-	-	-	-
2.6 - Core Function: Administrative and Corporate Suppo		-	-	-	-	-	-	-	-	-	-
2.7 - Finance and Administration: Core Function: Legal S		-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance		-	168	64	400	365	365	6	-	-	-
3.1 - Core Function: Finance: Data Processing		-	-	14	-	-	-	-	-	-	-
3.2 - Finance and Administration: Core Function: Asset M		-	-	-	-	-	-	-	-	-	-
3.3 - Finance and Administration: Core Function: Finance		-	168	50	400	365	365	6	-	-	-
3.4 - Core Function - Treasury Office		-	-	-	-	-	-	-	-	-	-
3.5 - Core Function - Supply Chain Management		-	-	-	-	-	-	-	-	-	-
3.6 - Core Function: Administrative and Corporate Suppo		-	-	-	-	-	-	-	-	-	-
3.7 - Core Function: Budget and Treasury Office: Budget		-	-	-	-	-	-	-	-	-	-
3.8 - Core Function: Budget and Treasury Office: Credito		-	-	-	-	-	-	-	-	-	-
3.9 - Core Function: Budget and Treasury Office: Projects		-	-	-	-	-	-	-	-	-	-
Vote 4 - Social Services		21 929	21 362	19 332	750	19 364	19 283	13 816	-	-	-
4.1 - Non-core Function: Population Development: Trans		-	-	-	-	-	-	-	-	-	-
4.2 - Non-core Function: Population Development: Youth		-	-	-	-	-	-	-	-	-	-
4.3 - Non-core Function: Population Development: Social		-	-	-	-	-	-	-	-	-	-
4.4 - Other - Disaster Management (not Civil Defence)		-	-	-	-	-	-	-	-	-	-
4.5 - Public Safety: Core Function: Fire Fighting and Prot		21 929	21 332	17 732	-	18 277	18 277	12 989	-	-	-
4.6 - Core Function: Pollution Control		-	-	-	-	-	-	-	-	-	-
4.7 - Health: Core Function: Health Services		-	30	1 600	750	1 086	1 005	828	-	-	-
Vote 5 - Local Economic Development		-	-	53	20	20	20	-	-	-	-
5.1 - Other: Core Function: Tourism		-	-	-	-	-	-	-	-	-	-
5.2 - Planning and Development: Core Function: Econom		-	-	53	20	20	20	-	-	-	-
5.3 - Core Function: Economic Development/Planning: E		-	-	-	-	-	-	-	-	-	-
Vote 6 - Development and Planning		-	21	114	50	-	-	-	-	-	-
6.1 - Core Function: Cemeteries Funeral Parlours and Cre		-	-	-	-	-	-	-	-	-	-
6.2 - Core Function: Project Management Unit: Project Ma		-	-	-	-	-	-	-	-	-	-
6.3 - Planning and Development: Core Function: Town Pl		-	21	21	50	-	-	-	-	-	-
6.4 - Planning and Development: Core Function: Corpora		-	-	93	-	-	-	-	-	-	-
Vote 7 - Technical Services		-	-	193	1 500	658	658	296	-	-	-
7.1 - Core Function: Roads: Roads		-	-	-	-	-	-	-	-	-	-
7.2 - Core Function: Development Facilitation: Regional P		-	-	11	-	-	-	-	-	-	-
7.3 - Core Function: Property Services: Property Services		-	-	182	1 500	658	658	296	-	-	-
Vote 8 - Corporate services		246	1 571	1 014	5 180	17 842	17 562	9 417	-	-	-
8.1 - Core Function: Marketing Customer Relations Publi		-	-	-	-	-	-	-	-	-	-
8.2 - Finance and Administration: Core Function: Human		-	-	-	30	30	30	-	-	-	-
8.3 - Finance and Administration: Core Function: Informa		-	-	512	4 650	15 689	15 532	9 233	-	-	-
8.4 - Core Function: Administrative and Corporate Suppo		246	1 571	502	500	2 123	2 000	183	-	-	-
Capital single-year expenditure sub-total		22 223	25 124	22 314	8 050	38 759	37 888	23 535	-	-	-
Total Capital Expenditure		22 223	25 124	22 314	8 050	38 759	37 888	23 535	-	-	-

DC31 Nkangala - Table A6 Budgeted Financial Position

DC31 Nkangala - Table A6 Budgeted Financial Position											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
ASSETS											
Current assets											
Cash		6 213	24 971	4 252	5 956	5 956	3 149	3 070			
Call investment deposits	1	395 570	444 065	458 096	419 820	358 353	405 662	493 256	-	-	
Consumer debtors	1	-	-	144	23	23	23	186	-	-	-
Other debtors		23 530	15 815	25 429	7 806	7 806	18 793	5 590			
Current portion of long-term receivables		-	-	-	-	-	-	-			
Inventory	2	165 757	122 129	68 653	85 000	85 000	53 703	68 653			
Total current assets		591 070	606 980	556 574	518 604	457 138	481 331	570 756	-	-	-
Non current assets											
Long-term receivables		-	-	-	-	-	-	-			
Investments		33 756	-	40 862	39 800	39 800	44 336	40 862			
Investment property		-	-	-	-	-	-	-			
Investment in Associate		-	-	-	-	-	-	-			
Property, plant and equipment	3	98 566	115 736	135 418	156 862	187 061	164 528	145 896	-	-	-
Agricultural		-	-	-	-	-	-	-			
Biological		-	-	-	-	-	-	-			
Intangible		851	757	583	662	662	758	522			
Other non-current assets		-	-	-	-	-	-	-			
Total non current assets		133 174	116 492	176 863	197 324	227 523	209 622	187 280	-	-	-
TOTAL ASSETS		724 243	723 473	733 438	715 928	684 661	690 953	758 036	-	-	-
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-			
Borrowing	4	6 659	3 738	3 671	1 703	5 567	3 569	1 760	-	-	-
Consumer deposits		-	-	14	-	-	21	13			
Trade and other payables	4	59 387	44 425	36 715	26 899	26 899	26 899	25 256	-	-	-
Provisions		167	174	471	-	-	471	359			
Total current liabilities		66 213	48 337	40 872	28 602	32 465	30 960	27 388	-	-	-
Non current liabilities											
Borrowing		27 904	11 283	7 930	9 537	9 537	4 310	7 805	-	-	-
Provisions		13 819	14 752	18 231	15 895	15 895	18 231	18 240	-	-	-
Total non current liabilities		41 723	26 036	26 161	25 432	25 432	22 540	26 045	-	-	-
TOTAL LIABILITIES		107 936	74 373	67 033	54 034	57 897	53 500	53 433	-	-	-
NET ASSETS	5	616 307	649 100	666 405	661 895	626 763	637 452	704 603	-	-	-
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		616 307	649 100	666 405	661 895	626 533	637 452	704 603			
Reserves	4	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-			
TOTAL COMMUNITY WEALTH/EQUITY	5	616 307	649 100	666 405	661 895	626 533	637 452	704 603	-	-	-

DC31 Nkangala - Table A7 Budgeted Cash Flows

DCST Nkanqala - Table A7: Budgeted Cash Flows												
Description		Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates, penalties & collection charges			–	–	(9 624)	–	–	–	19 735	–	–	–
Service charges			–	–	–	–	–	–	–	–	–	–
Other revenue			10 475	72 376	3 330	691	3 784	2 022	2 859	–	–	–
Government - operating		1	314 592	328 960	334 043	337 235	337 235	337 235	252 033	–	–	–
Government - capital		1	–	–	2 010	–	2 076	2 076	2 076	–	–	–
Interest			28 431	32 363	38 235	17 880	25 580	21 580	16 042	–	–	–
Dividends			–	–	–	–	–	–	–	–	–	–
Payments												
Suppliers and employees			(143 284)	(189 753)	(122 430)	(145 433)	(149 671)	(157 198)	(128 572)	–	–	–
Finance charges			(4 557)	(4 491)	(1 610)	(1 583)	(900)	(993)	(347)	–	–	–
Transfers and Grants		1	(238 779)	(161 930)	(177 349)	(205 917)	(240 344)	(212 238)	(103 768)	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES			(33 122)	77 526	66 605	4 949	(22 240)	(7 516)	60 060	–	–	–
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE			–	109	58	–	–	–	–	–	–	–
Decrease (Increase) in non-current debtors			–	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables			–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments			(2 671)	(2 901)	(4 205)	(1 800)	(1 800)	(3 473)	–	–	–	–
Payments												
Capital assets			(22 223)	(24 597)	(29 181)	(8 050)	(39 339)	(38 978)	(23 535)	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES			(24 894)	(27 389)	(33 329)	(9 850)	(41 139)	(42 451)	(23 535)	–	–	–
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans			–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing			–	–	–	–	(2 988)	–	–	–	–	–
Increase (decrease) in consumer deposits			–	–	–	–	–	–	(1)	–	–	–
Payments												
Repayment of borrowing			(6 253)	(19 541)	(3 329)	(1 703)	(1 703)	(3 569)	(2 036)	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES			(6 253)	(19 541)	(3 329)	(1 703)	(4 691)	(3 569)	(2 037)	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD			(64 269)	30 597	29 947	(6 604)	(68 071)	(53 537)	34 487	–	–	–
Cash/cash equivalents at the year begin:		2	466 052	401 783	432 401	432 380	432 380	462 348	462 348	–	–	–
Cash/cash equivalents at the year end:		2	401 783	432 380	462 348	425 775	364 309	408 811	496 835	–	–	–

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

DC31 Nkangala - Table A8 Cash backed reserves/accumulated surplus reconciliation

DCST Iwankga - Table A6 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Cash and investments available											
Cash/cash equivalents at the year end	1	401 783	432 380	462 348	425 775	364 309	408 811	496 835	-	-	-
Other current investments > 90 days		(0)	36 657	0	-	-	0	(509)	-	-	-
Non current assets - Investments	1	33 756	-	40 862	39 800	39 800	44 336	40 862	-	-	-
Cash and investments available:		435 539	469 037	503 211	465 575	404 109	453 147	537 189	-	-	-
Application of cash and investments											
Unspent conditional transfers		1 000	3 994	-	-	-	-	1 785	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	(49 073)	(289 464)	83 294	19 070	19 070	8 083	(22 171)	-	-	-
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		(48 073)	(285 470)	83 294	19 070	19 070	8 083	(20 386)	-	-	-
Surplus(shortfall)		483 612	754 506	419 916	446 506	385 039	445 065	557 576	-	-	-

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

DC31 Nkangala - Table A9 Asset Management

DCST InKangala - Table A7 Asset Management

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	22 223	25 124	22 314	8 050	39 339	38 978	-	-	-
Infrastructure - Road transport		-	-	-	350	1 850	1 850	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	350	1 850	1 850	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	1 090	1 090	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	20 661	25 124	22 314	7 700	36 049	35 688	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		1 561	-	-	-	350	350	-	-	-
<u>Total Renewal of Existing Assets</u>	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<u>Total Capital Expenditure</u>	4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	350	1 850	1 850	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	350	1 850	1 850	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	1 090	1 090	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		20 661	25 124	22 314	7 700	36 049	35 688	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		1 561	-	-	-	350	350	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	22 223	25 124	22 314	8 050	39 339	38 978	-	-	-
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	1 711	2 012	1 917						
Infrastructure - Electricity		412	381	1 296						
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		2 123	2 393	3 213	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		96 482	113 266	132 205	156 862	188 151	164 528	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		851	757	583	662	662	758	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	99 457	116 416	136 001	157 524	188 813	165 286	-	-	-
EXPENDITURE OTHER ITEMS										
<u>Depreciation & asset impairment</u>	3	8 312	7 910	9 566	9 585	9 959	9 693	-	-	-
<u>Repairs and Maintenance by Asset Class</u>		54 886	17 545	6 721	7 173	6 210	4 854			
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	54 886	17 545	6 721	7 173	6 210	4 854	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		63 199	25 456	16 287	16 758	16 169	14 548	-	-	-
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		55.7%	15.2%	5.0%	4.6%	3.3%	3.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		55.0%	15.0%	5.0%	5.0%	3.0%	3.0%	0.0%	0.0%	0.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

DC31 Nkangala - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

DC31 Inkangaia - Supporting Table SA1 Supporting detail to Budgeted Financial Performance											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates											
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)											
Net Property Rates		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	6										
Total Service charges - electricity revenue											
less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	6										
Total Service charges - water revenue											
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue											
Total Service charges - sanitation revenue											
less Revenue Foregone (in excess of free sanitation service to indigent households)											
less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6										
Total refuse removal revenue		-	-	-	-	-	-	-	-	-	-
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	-	-	-	-
less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-
Other Revenue by source											
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Other Revenue		519	461	843	350	1 921	569	1 911			
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total 'Other' Revenue	3 1	519	461	843	350	1 921	569	1 911	-	-	-
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	39 984	53 804	55 352	75 093	69 827	71 303	44 640			
Pension and UIF Contributions		5 941	7 190	8 693	1 038	11 027	11 038	7 209			
Medical Aid Contributions		6 088	4 696	7 101	9 025	7 596	5 745	3 719			
Overtime		-	-	2 680	3 053	3 612	2 682	1 965			
Performance Bonus		-	-	2 975	7 673	5 577	2 939	1 799			
Motor Vehicle Allowance		3 567	5 007	6 450	7 407	9 577	9 118	5 998			
Cellphone Allowance		-	-	1 234	1 317	1 406	1 335	875			
Housing Allowances		87	130	331	333	434	407	282			
Other benefits and allowances		313	429	828	2 138	1 746	973	682			
Payments in lieu of leave		-	-	3 028	13 447	5 852	5 442	472			
Long service awards		-	-	1 389	-	951	-	-			
Post-retirement benefit obligations		-	-	-	-	-	-	-			
Less: Employees costs capitalised to PPE	4 5	55 981	71 257	90 060	120 523	117 604	110 983	67 642	-	-	-
Total Employee related costs	1	55 981	71 257	90 060	120 523	117 604	110 983	67 642	-	-	-
Contributions recognised - capital											
List contributions by contract		-	-	-	-	-	-	-			
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		8 312	7 910	9 566	9 585	9 959	9 693	6 393			
Lease amortisation		-	-	-	-	-	-	-			
Capital asset impairment		-	-	-	-	-	-	-			
Depreciation resulting from revaluation of PPE		-	-	-	-	-	-	-			
Total Depreciation & asset impairment	10 1	8 312	7 910	9 566	9 585	9 959	9 693	6 393	-	-	-
Bulk purchases											
Electricity Bulk Purchases		-	-	-	-	-	-	-			
Water Bulk Purchases		-	-	-	-	-	-	-			
Total bulk purchases	1	-	-	-	-	-	-	-	-	-	-
Transfers and grants											
Cash transfers and grants Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
		231 013	126 083	177 349	205 917	240 344	240 644	103 768	-	-	-
Total transfers and grants	1	231 013	126 083	177 349	205 917	240 344	240 644	103 768	-	-	-

[illegible]

DC31 Nkangala - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousand												
ASSETS												
Call investment deposits												
Call deposits < 90 days	2	395 570	407 408	458 096	419 820	358 353	405 662	493 256				
Other current investments > 90 days		-	36 657	-	-	-	-	-				
Total Call investment deposits		395 570	444 065	458 096	419 820	358 353	405 662	493 256	-	-	-	
Consumer debtors												
Consumer debtors	2	-	-	144	-	-	-	-				
Less: Provision for debt impairment		-	-	-	23	23	23	186				
Total Consumer debtors		-	-	144	23	23	23	186	-	-	-	
Debt impairment provision												
Balance at the beginning of the year												
Contributions to the provision		-	-	-	-	(23)	-	186				
Bad debts written off												
Balance at end of year		-	-	-	-	(23)	-	186	-	-	-	
Property, plant and equipment (PPE)												
PPE at cost/valuation (excl. finance leases)	3	123 637	164 387	193 301	210 569	240 768	164 528	211 378				
Leases recognised as PPE		-	788	788	-	-	-	479				
Less: Accumulated depreciation		25 070	49 439	58 672	53 706	53 706	-	65 961				
Total Property, plant and equipment (PPE)	2	98 566	115 736	135 418	156 862	187 061	164 528	145 896	-	-	-	
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)		29	244	268	1 703	5 567	3 569	1 543				
Current portion of long-term liabilities		6 629	3 494	3 403	-	-	-	218				
Total Current liabilities - Borrowing		6 659	3 738	3 671	1 703	5 567	3 569	1 760	-	-	-	
Trade and other payables												
Trade and other creditors	2	58 387	40 431	36 715	26 899	26 899	26 899	23 471				
Unspent conditional transfers		1 000	3 994	-	-	-	-	1 785				
VAT		-	-	-	-	-	-	-				
Total Trade and other payables		59 387	44 425	36 715	26 899	26 899	26 899	25 256	-	-	-	
Non current liabilities - Borrowing												
Borrowing	4	27 904	10 798	7 713	9 095	9 095	4 310	7 805				
Finance leases (including PPP asset element)		-	486	218	443	443	-	-				
Total Non current liabilities - Borrowing		27 904	11 283	7 930	9 537	9 537	4 310	7 805	-	-	-	
Provisions - non-current												
Retirement benefits		13 819	14 752	15 985	15 895	15 895	18 231	15 995				
List other major provision items												
Refuse landfill site rehabilitation		-	-	-	-	-	-	-				
Other		-	-	2 245	-	-	-	2 245				
Total Provisions - non-current		13 819	14 752	18 231	15 895	15 895	18 231	18 240	-	-	-	
CHANGES IN NET ASSETS												
Accumulated Surplus/(Deficit)												
Accumulated Surplus/(Deficit) - opening balance	1	689 679	616 307	641 486	745 919	745 919	751 675	659 171				
GRAP adjustments							-					
Restated balance		689 679	616 307	641 486	745 919	745 919	751 675	659 171	-	-	-	
Surplus/(Deficit)		(73 372)	32 792	24 919	(84 024)	(119 386)	(114 223)	45 432	-	-	-	
Appropriations to Reserves		-	-	-	-	-	-	-				
Transfers from Reserves		-	-	-	-	-	-	-				
Depreciation offsets												
Other adjustments												
Accumulated Surplus/(Deficit)			616 307	649 100	666 405	661 895	626 533	637 452	704 603	-	-	-
Reserves												
Housing Development Fund	2	-	-	-	-	-	-	-				
Capital replacement		-	-	-	-	-	-	-				
Self-insurance		-	-	-	-	-	-	-				
Other reserves		-	-	-	-	-	-	-				
Revaluation		-	-	-	-	-	-	-				
Total Reserves		-	-	-	-	-	-	-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY	2	616 307	649 100	666 405	661 895	626 533	637 452	704 603	-	-	-	

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services											
-----------------------------	--	--	--	--	--	--	--	--	--	--	--

DC31 Nkangala - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

DCS1 Nkangala - Supporting Table SA4 Reconciliation of ID1 Strategic Objectives and Budget (Revenue)												
Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand												
Institutional Development and Municipal Transformation Good Governance and Public Participation Local Economic Development Financial Viability Basic service delivery Spatial Development Analysis		KPI1		-	-		21					
		KPI2		-	-		-					
		KPI3		-	-		2 318					
		KPI4		343 648	365 805		355 543					
		KPI5		-	-		-					
		KPI6		890	934		-					
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	344 538	366 739	-	357 882	-	-	-	-	-

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

DC31 Nkangala - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand												
Institutional Development and Municipal Transformation		KPI1		71 405	74 700		108 868					
Good Governance and Public Participation		KPI2		–	5		18 335					
Local Economic Development		KPI3		7 508	35 142		33 127					
Financial Viability		KPI4		25 369	29 523		31 030					
Basic service delivery		KPI5		219 042	115 480		223 328					
Spatial Development Analysis		KPI6		94 586	79 097		27 219					
Allocations to other priorities												
Total Expenditure				1	417 909	333 947	–	441 906	–	–	–	–

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

DC31 Nkangala - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand												
Institutional Development and Municipal Transformation		A		294	3 574		5 330					
Good Governance and Public Participation		B		-	-		-					
Local Economic Development		C		-	-		20					
Financial Viability		D		-	168		400					
Basic service delivery		E		21 929	21 362		2 250					
Spatial Development Analysis		F		-	21		50					
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	22 223	25 124	-	8 050	-	-	-	-	-

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. Goal code must be used on Table SA36

DC31 Nkangala - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Borrowing Management											
Credit Rating		BBB-	BBB-								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.6%	7.2%	1.4%	0.7%	0.5%	1.0%	1.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	35.2%	69.5%	11.6%	17.7%	8.9%	19.3%	12.6%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	-7.7%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	8.9	12.6	13.6	18.1	14.1	15.5	20.8	-	-	-
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	8.9	12.6	13.6	17.6	14.1	15.5	20.8	-	-	-
Liquidity Ratio	Monetary Assets/Current Liabilities	6.1	9.7	11.3	14.9	11.2	13.2	18.1	-	-	-
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	6.8%	4.3%	6.7%	2.2%	2.1%	5.2%	2.1%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		14.5%	9.4%	7.9%	6.3%	7.4%	6.6%	4.7%	0.0%	0.0%	0.0%
Other Indicators											
	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	16.2%	19.6%	23.7%	33.9%	32.1%	30.8%	25.0%	0.0%	0.0%	0.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	19.6%	23.0%	27.1%	37.9%	36.2%	34.7%		0.0%	0.0%	0.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	15.9%	4.8%	1.8%	2.0%	1.7%	1.3%		0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	3.7%	3.4%	2.9%	3.1%	3.0%	3.0%	2.5%	0.0%	0.0%	0.0%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	0.6	0.8	2.1	0.7	0.7	0.7	-	-	-	-
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	27216.4%	17677.1%	24955.8%	5968.0%	6968.8%	18397.6%	7060.1%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	32.2	32.3	38.0	25.9	21.1	25.2	57.6	-	-	-

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

DC31 Nkangala - Supporting Table SA15 Investment particulars by type

DOST Nkangala - Supporting Table SATS Investment particulars by type

Investment type	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousand											
<u>Parent municipality</u>											
Securities - National Government	1										
Listed Corporate Bonds											
Deposits - Bank		429 327	444 065	498 958	459 620	398 153	449 998				
Deposits - Public Investment Commissioners											
Deposits - Corporation for Public Deposits											
Bankers Acceptance Certificates											
Negotiable Certificates of Deposit - Banks											
Guaranteed Endowment Policies (sinking)											
Repurchase Agreements - Banks											
Municipal Bonds											
Municipality sub-total			429 327	444 065	498 958	459 620	398 153	449 998	-	-	-
<u>Entities</u>											
Securities - National Government	1										
Listed Corporate Bonds											
Deposits - Bank											
Deposits - Public Investment Commissioners											
Deposits - Corporation for Public Deposits											
Bankers Acceptance Certificates											
Negotiable Certificates of Deposit - Banks											
Guaranteed Endowment Policies (sinking)											
Repurchase Agreements - Banks											
Entities sub-total			-	-	-	-	-	-	-	-	-
Consolidated total:			429 327	444 065	498 958	459 620	398 153	449 998	-	-	-

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

DC31 Nkangala - Supporting Table SA17 Borrowing

DCST Nkangala - Supporting Table SA17: Borrowing										
Borrowing - Categorised by type	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		27 904	11 283	7 930	9 537	9 537	4 310			
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	27 904	11 283	7 930	9 537	9 537	4 310	-	-	-
Total Borrowing	1	27 904	11 283	7 930	9 537	9 537	4 310	-	-	-

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

DC31 Nkangala - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		311 990	322 452	331 015	337 235	337 235	337 235	-	-	-
Local Government Equitable Share		308 850	318 017	326 223	333 667	333 667	333 667			
RSC Levy Replacement		-	-	-	-	-	-			
Finance Management		1 250	1 250	1 250	1 250	1 250	1 250			
Municipal Systems Improvement		890	934	930	-	-	-			
EPWP Incentive		1 000	2 121	2 280	2 318	2 318	2 318			
		-	-	-	-	-	-			
SETA		-	130	332	-	-	-			
Provincial Government:		1 763	1 694	3 000	-	-	-	-	-	-
Provincial Treasury Data cleansing		1 763	1 694	3 000	-	-	-			
Other grant providers:		60	5 563	-	-	-	-	-	-	-
		-	-	-	-	-	-			
Public donation mining house		60	5 563	-	-	-	-			
Total Operating Transfers and Grants	5	313 813	329 709	334 015	337 235	337 235	337 235	-	-	-
Capital Transfers and Grants										
National Government:		1 602	1 950	2 010	2 076	2 076	2 076	-	-	-
Rural asset management roads grant		1 602	1 950	2 010	2 076	2 076	2 076			
Total Capital Transfers and Grants	5	1 602	1 950	2 010	2 076	2 076	2 076	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS		315 415	331 659	336 025	339 311	339 311	339 311	-	-	-

References

- Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually **RECEIVED**; not revenue recognised (objective is to confirm grants transferred)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Total transfers and grants must reconcile to Budgeted Cash Flows
- Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

DC31 Nkangala - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		311 990	322 452	331 015	337 235	337 235	337 235	-	-	-
Local Government Equitable Share		308 850	318 017	326 223	333 667	333 667	333 667			
RSC Levy Replacement		-	-	-	-	-	-			
Finance Management		1 250	1 250	1 250	1 250	1 250	1 250			
Municipal Systems Improvement		890	934	930	-	-	-			
EPWP Incentive		1 000	2 121	2 280	2 318	2 318	2 318			
SETA		-	130	332	-	-	-			
Provincial Government:		1 763	1 694	3 000	-	-	-	-	-	-
Provincial Treasury Data cleansing		1 763	1 694	3 000						
Other grant providers:		60	5 563	-	-	-	-	-	-	-
Public donation mining house		60	5 563							
Total operating expenditure of Transfers and Grants:		313 813	329 709	334 015	337 235	337 235	337 235	-	-	-
Capital expenditure of Transfers and Grants										
National Government:		1 602	1 950	2 010	2 076	2 076	2 076	-	-	-
Rural asset management roads grant		1 602	1 950	2 010	2 076	2 076	2 076			
Total capital expenditure of Transfers and Grants		1 602	1 950	2 010	2 076	2 076	2 076	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		315 415	331 659	336 025	339 311	339 311	339 311	-	-	-

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

DC31 Nkangala - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description		Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Operating transfers and grants:		1,3									
National Government:											
Balance unspent at beginning of the year											
Current year receipts			311 990	322 452		337 235	337 235	337 235			
Conditions met - transferred to revenue			311 990	322 452	-	337 235	337 235	337 235	-	-	-
Conditions still to be met - transferred to liabilities											
Provincial Government:											
Balance unspent at beginning of the year			-	1 000	3 994						
Current year receipts			1 000	4 688	3 000						
Conditions met - transferred to revenue			-	1 694	6 994	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities			1 000	3 994	-						
District Municipality:											
Balance unspent at beginning of the year											
Current year receipts											
Conditions met - transferred to revenue			-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities											
Other grant providers:											
Balance unspent at beginning of the year											
Current year receipts			60								
Conditions met - transferred to revenue			60	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities											
Total operating transfers and grants revenue			312 050	324 146	6 994	337 235	337 235	337 235	-	-	-
Total operating transfers and grants - CTBM		2	1 000	3 994	-	-	-	-	-	-	-
Capital transfers and grants:		1,3									
National Government:											
Balance unspent at beginning of the year											
Current year receipts			1 602	1 950	2 010	2 076	2 076	2 076			
Conditions met - transferred to revenue			1 602	1 950	2 010	2 076	2 076	2 076	-	-	-
Conditions still to be met - transferred to liabilities											
Total capital transfers and grants revenue			1 602	1 950	2 010	2 076	2 076	2 076	-	-	-
Total capital transfers and grants - CTBM		2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE			313 652	326 096	9 004	339 311	339 311	339 311	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM			1 000	3 994	-	-	-	-	-	-	-

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

DC31 Nkangala - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
Non-Cash Transfers to other municipalities											
MP311 Victor Khanye	1	12 958	10 767	16 665	23 580	29 058	29 058	12 530			
MP312 Emalahleni		72 141	42 340	23 933	26 285	16 872	16 872	7 275			
MP313 Steve Tshwete		39 843	5 345	38 223	20 033	18 358	18 358	7 916			
MP314 Emakhazeni		25 347	9 300	21 564	33 479	48 026	48 026	20 709			
MP315 Thembisile Hani		59 665	30 998	21 523	42 710	50 543	50 543	21 795			
MP316 Dr JS Moroka		27 592	25 887	36 619	23 543	43 182	43 182	18 621			
DC31 Nkangala (Cross boundary projects)		(6 533)	1 446	18 822	36 286	34 304	34 604	14 922			
Total Non-Cash Transfers To Municipalities:		231 013	126 083	177 349	205 917	240 344	240 644	103 768	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		231 013	126 083	177 349	205 917	240 344	240 644	103 768	-	-	-
TOTAL TRANSFERS AND GRANTS	6	231 013	126 083	177 349	205 917	240 344	240 644	103 768	-	-	-

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
4. Insert description of each other organisation (e.g. charity)
5. Insert description of each other organisation (e.g. the aged, child-headed households)
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

DC31 Nkangala - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration		2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		6 927	7 695	7 874	8 940	9 387	8 940			
Pension and UIF Contributions		1 107	1 202	1 201	1 265	1 328	1 265			
Medical Aid Contributions		225	174	166	185	229	220			
Motor Vehicle Allowance		2 731	3 012	3 034	3 400	3 570	3 400			
Cellphone Allowance		608	608	607	558	586	558			
Housing Allowances		-	-	-	-	-	-			
Other benefits and allowances		-	-	-	-	-	-			
Sub Total - Councillors		11 598	12 691	12 882	14 348	15 101	14 383	-	-	-
% increase	4		9.4%	1.5%	11.4%	5.2%	(4.8%)	(100.0%)	-	-
Senior Managers of the Municipality										
Basic Salaries and Wages		10 874	15 010	4 516	5 927	5 240	7 193			
Pension and UIF Contributions		312	234	544	572	575	572			
Medical Aid Contributions		60	42	137	123	176	173			
Overtime		-	-	-	-	-	-			
Performance Bonus		-	-	259	1 015	850	-			
Motor Vehicle Allowance	3	483	583	564	608	797	985			
Cellphone Allowance	3	-	-	144	150	150	150			
Housing Allowances	3	27	22	-	-	-	-			
Other benefits and allowances	3	-	-	32	112	102	22			
Payments in lieu of leave		-	-	300	279	559	1 142			
Long service awards		-	-	-	-	-	-			
Post-retirement benefit obligations	6	-	-	-	-	-	-			
Sub Total - Senior Managers of Municipality		11 756	15 891	6 498	8 786	8 450	10 236	-	-	-
% increase	4		35.2%	(59.1%)	35.2%	(3.8%)	21.1%	(100.0%)	-	-
Other Municipal Staff										
Basic Salaries and Wages		29 110	38 794	50 835	69 166	64 587	64 111			
Pension and UIF Contributions		5 629	6 956	8 148	465	10 452	10 466			
Medical Aid Contributions		6 028	4 653	6 964	8 903	7 420	5 572			
Overtime		-	-	2 680	3 053	3 612	2 682			
Performance Bonus		-	-	2 715	6 658	4 726	2 939			
Motor Vehicle Allowance	3	3 084	4 424	5 886	6 799	8 779	8 134			
Cellphone Allowance	3	-	-	1 090	1 167	1 256	1 185			
Housing Allowances	3	61	108	331	333	434	407			
Other benefits and allowances	3	-	-	-	-	-	-			
Payments in lieu of leave		-	-	2 727	13 168	5 294	4 300			
Long service awards		-	-	1 389	-	951	-			
Post-retirement benefit obligations	6	313	429	795	2 026	1 644	952			
Sub Total - Other Municipal Staff		44 225	55 365	83 562	111 737	109 154	100 746	-	-	-
% increase	4		25.2%	50.9%	33.7%	(2.3%)	(7.7%)	(100.0%)	-	-
Total Parent Municipality										
		67 579	83 948	102 942	134 871	132 705	125 366	-	-	-
			24.2%	22.6%	31.0%	(1.6%)	(5.5%)	(100.0%)	-	-
Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	-	-			
Pension and UIF Contributions		-	-	-	-	-	-			
Medical Aid Contributions		-	-	-	-	-	-			
Overtime		-	-	-	-	-	-			
Performance Bonus		-	-	-	-	-	-			
Motor Vehicle Allowance	3	-	-	-	-	-	-			
Cellphone Allowance	3	-	-	-	-	-	-			
Housing Allowances	3	-	-	-	-	-	-			
Other benefits and allowances	3	-	-	-	-	-	-			
Board Fees		-	-	-	-	-	-			
Payments in lieu of leave		-	-	-	-	-	-			
Long service awards		-	-	-	-	-	-			
Post-retirement benefit obligations	6	-	-	-	-	-	-			
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-	-			
Pension and UIF Contributions		-	-	-	-	-	-			
Medical Aid Contributions		-	-	-	-	-	-			
Overtime		-	-	-	-	-	-			
Performance Bonus		-	-	-	-	-	-			
Motor Vehicle Allowance	3	-	-	-	-	-	-			
Cellphone Allowance	3	-	-	-	-	-	-			
Housing Allowances	3	-	-	-	-	-	-			
Other benefits and allowances	3	-	-	-	-	-	-			
Payments in lieu of leave		-	-	-	-	-	-			
Long service awards		-	-	-	-	-	-			
Post-retirement benefit obligations	6	-	-	-	-	-	-			
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-			
Pension and UIF Contributions		-	-	-	-	-	-			
Medical Aid Contributions		-	-	-	-	-	-			
Overtime		-	-	-	-	-	-			
Performance Bonus		-	-	-	-	-	-			
Motor Vehicle Allowance	3	-	-	-	-	-	-			
Cellphone Allowance	3	-	-	-	-	-	-			
Housing Allowances	3	-	-	-	-	-	-			
Other benefits and allowances	3	-	-	-	-	-	-			
Payments in lieu of leave		-	-	-	-	-	-			
Long service awards		-	-	-	-	-	-			
Post-retirement benefit obligations	6	-	-	-	-	-	-			
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities										
		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS										
		67 579	83 948	102 942	134 871	132 705	125 366	-	-	-
% increase	4		24.2%	22.6%	31.0%	(1.6%)	(5.5%)	(100.0%)	-	-
TOTAL MANAGERS AND STAFF										
	5,7	55 981	71 257	90 060	120 523	117 604	110 983	-	-	-

DC31 Nkangala - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	-	-	350	1 850	1 850	-	-	-
Infrastructure - Road transport		-	-	-	350	1 850	1 850	-	-	-
Roads, Pavements & Bridges		-	-	-	350	1 850	1 850	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	1 090	1 090	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	1 090	1 090	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		20 661	25 124	22 314	7 700	36 049	35 688	-	-	-
General vehicles		693	1 232	8 471	-	2 804	2 804	-	-	-
Specialised vehicles		4 763	7 140	-	-	-	-	-	-	-
Plant & equipment		-	1 420	3 419	130	1 184	1 184	-	-	-
Computers - hardware/equipment		206	1 026	491	3 350	6 874	6 874	-	-	-
Furniture and other office equipment		88	973	1 609	2 720	10 209	9 848	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		14 911	13 334	8 324	1 500	14 978	14 978	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Intangibles		1 561	-	-	-	350	350	-	-	-
Computers - software & programming		-	-	-	-	350	350	-	-	-
Other (list sub-class)		1 561	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	22 223	25 124	22 314	8 050	39 339	38 978	-	-	-
Specialised vehicles		4 763	7 140	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		4 763	7 140	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

DC31 Nkangala - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description		Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>											
Other assets			54 886	17 545	6 721	7 173	6 210	4 854	-	-	-
General vehicles		10	-	-	-	-	-	-	-	-	-
Specialised vehicles			-	-	-	-	-	-	-	-	-
Plant & equipment			-	-	-	-	-	-	-	-	-
Computers - hardware/equipment			-	-	-	-	-	-	-	-	-
Furniture and other office equipment			41 808	13 468	-	933	2 886	1 530	-	-	-
Abattoirs			-	-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-	-
Other Buildings			13 078	4 077	-	6 240	3 324	3 324	-	-	-
Other Land			-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	
Other		-	-	6 721	-	-	-	-	-	-	
<u>Intangibles</u>			-	-	-	-	-	-	-	-	-
Computers - software & programming			-	-	-	-	-	-	-	-	-
Other (<i>list sub-class</i>)			-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		1	54 886	17 545	6 721	7 173	6 210	4 854	-	-	-
<u>Specialised vehicles</u>			-	-	-	-	-	-	-	-	-
Refuse			-	-	-	-	-	-	-	-	-
Fire			-	-	-	-	-	-	-	-	-
Conservancy			-	-	-	-	-	-	-	-	-
Ambulances			-	-	-	-	-	-	-	-	-
R&M as a % of PPE			55.7%	15.2%	5.0%	4.6%	3.3%	3.0%	0.0%	0.0%	0.0%
R&M as % Operating Expenditure			13.1%	5.3%	1.9%	1.6%	1.3%	1.0%	0.0%	0.0%	0.0%

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

DC31 Nkangala - Supporting Table SA34d Depreciation by asset class

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		286	558	358	832	368	368	-	-	-
Infrastructure - Road transport		-	-	277	-	286	286	-	-	-
Roads, Pavements & Bridges		-	-	277	-	286	286			
Storm water		-	-	-	-	-	-			
Infrastructure - Electricity		282	282	81	247	82	82	-	-	-
Generation		282	282	81	247	82	82			
Transmission & Reticulation		-	-	-	-	-	-			
Street Lighting		-	-	-	-	-	-			
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-			
Water purification		-	-	-	-	-	-			
Reticulation		-	-	-	-	-	-			
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-			
Sewerage purification		-	-	-	-	-	-			
Infrastructure - Other		4	276	-	585	-	-	-	-	-
Waste Management		-	-	-	-	-	-			
Transportation	2	-	-	-	-	-	-			
Gas		-	-	-	-	-	-			
Other	3	4	276	-	585	-	-			
Other assets		7 629	7 258	9 035	7 991	9 497	9 232	-	-	-
General vehicles		1 685	2 238	3 268	2 779	4 008	3 856			
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment		1 127	720	955	972	1 322	1 323			
Computers - hardware/equipment		1 578	1 613	1 010	2 176	950	947			
Furniture and other office equipment		1 033	754	1 028	482	712	611			
Abattoirs		-	-	-	-	-	-			
Markets		-	-	-	-	-	-			
Civic Land and Buildings		-	-	-	-	-	-			
Other Buildings		2 205	1 934	2 773	1 581	2 505	2 496			
Other Land		-	-	-	-	-	-			
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-			
Other		-	-	-	-	-	-			
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-			
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-			
Intangibles		401	95	173	762	94	93	-	-	-
Computers - software & programming		401	95	173	762	94	93			
Other (list sub-class)		-	-	-	-	-	-			
Total Depreciation	1	8 315	7 910	9 566	9 585	9 959	9 693	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-			
Fire		-	-	-	-	-	-			
Conservancy		-	-	-	-	-	-			
Ambulances		-	-	-	-	-	-			

A Schedule

mSCOA V6.1

DC31 Nkangala - Table A1 Budget Summary

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	-	-	-	-	25 450	22 459	20 468
Transfers recognised - operational	-	-	-	-	-	-	-	344 488	347 966	355 394
Other own revenue	-	-	-	-	-	-	-	1 275	1 358	1 438
Total Revenue (excluding capital transfers and contributions)	-	-	-	-	-	-	-	371 213	371 783	377 300
Employee costs	-	-	-	-	-	-	-	129 097	137 747	146 150
Remuneration of councillors	-	-	-	-	-	-	-	13 531	14 438	15 319
Depreciation & asset impairment	-	-	-	-	-	-	-	10 912	13 922	15 314
Finance charges	-	-	-	-	-	-	-	1 296	968	516
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	116 599	129 131	131 423
Other expenditure	-	-	-	-	-	-	-	105 844	109 009	110 381
Total Expenditure	-	-	-	-	-	-	-	377 279	405 215	419 103
Surplus/(Deficit)	-	-	-	-	-	-	-	(6 066)	(33 432)	(41 803)
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	2 175	2 280	2 408
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	-	-	-	-	-	(3 891)	(31 152)	(39 395)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	-	-	-	-	-	(3 891)	(31 152)	(39 395)
Capital expenditure & funds sources										
Capital expenditure	-	-	-	-	-	-	-	28 885	10 450	5 935
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	28 885	10 450	5 935
Total sources of capital funds	-	-	-	-	-	-	-	28 885	10 450	5 935
Financial position										
Total current assets	-	-	-	-	-	-	-	459 769	452 242	414 501
Total non current assets	-	-	-	-	-	-	-	227 347	203 193	204 519
Total current liabilities	-	-	-	-	-	-	-	30 694	29 804	29 479
Total non current liabilities	-	-	-	-	-	-	-	22 860	23 221	26 527
Community wealth/Equity	-	-	-	-	-	-	-	633 562	602 409	563 014
Cash flows										
Net cash from (used) operating	-	-	-	-	-	-	-	61 048	22 305	6 457
Net cash from (used) investing	-	-	-	-	-	-	-	(32 869)	(14 823)	(10 734)
Net cash from (used) financing	-	-	-	-	-	-	-	(3 303)	(3 336)	(1 793)
Cash/cash equivalents at the year end	-	-	-	-	-	-	-	258 475	262 622	256 552
Cash backing/surplus reconciliation										
Cash and investments available	-	-	-	-	-	-	-	303 322	311 841	310 570
Application of cash and investments	-	-	-	-	-	-	-	21 309	22 283	23 389
Balance - surplus (shortfall)	-	-	-	-	-	-	-	282 013	289 558	287 181
Asset management										
Asset register summary (WDV)	-	-	-	-	-	-	153 973	153 973	150 501	141 122
Depreciation	-	-	-	-	-	-	10 912	10 912	13 922	15 314
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	9 557	9 557	9 273	7 733
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

DC31 Nkangala - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		-	-	-	-	-	-	368 806	373 643	379 273
Executive and council		-	-	-	-	-	-	10	11	11
Finance and administration		-	-	-	-	-	-	368 796	373 632	379 262
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	4 582	420	435
Planning and development		-	-	-	-	-	-	4 182	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	400	420	435
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	-	-	-	-	-	373 388	374 063	379 708
Expenditure - Functional										
<i>Governance and administration</i>		-	-	-	-	-	-	158 846	165 683	167 827
Executive and council		-	-	-	-	-	-	39 422	42 005	41 824
Finance and administration		-	-	-	-	-	-	108 298	113 707	115 509
Internal audit		-	-	-	-	-	-	11 125	9 971	10 495
<i>Community and public safety</i>		-	-	-	-	-	-	82 977	85 147	91 205
Community and social services		-	-	-	-	-	-	25 202	28 258	30 181
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	30 208	27 182	29 377
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	27 567	29 708	31 646
<i>Economic and environmental services</i>		-	-	-	-	-	-	135 314	154 238	159 908
Planning and development		-	-	-	-	-	-	131 770	151 021	156 497
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	3 543	3 217	3 411
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	143	147	163
Total Expenditure - Functional	3	-	-	-	-	-	-	377 279	405 215	419 103
Surplus/(Deficit) for the year		-	-	-	-	-	-	(3 891)	(31 152)	(39 395)

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

DC31 Nkangala - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
Revenue - Functional										
<i>Municipal governance and administration</i>		-	-	-	-	-	-	368 806	373 643	379 273
Executive and council		-	-	-	-	-	-	10	11	11
Mayor and Council		-	-	-	-	-	-	10	11	11
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	368 796	373 632	379 262
Administrative and Corporate Support		-	-	-	-	-	-	-	-	-
Asset Management		-	-	-	-	-	-	-	-	-
Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Finance		-	-	-	-	-	-	368 796	373 632	379 262
Fleet Management		-	-	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Legal Services		-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-ordination		-	-	-	-	-	-	-	-	-
Property Services		-	-	-	-	-	-	-	-	-
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		-	-	-	-	-	-	-	-	-
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	4 582	420	435
Planning and development		-	-	-	-	-	-	4 182	-	-
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDS)		-	-	-	-	-	-	-	-	-
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-
Economic Development/Planning		-	-	-	-	-	-	4 182	-	-
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City		-	-	-	-	-	-	-	-	-
Project Management Unit		-	-	-	-	-	-	-	-	-
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	400	420	435
Biodiversity and Landscape		-	-	-	-	-	-	-	-	-
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	400	420	435
Soil Conservation		-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	-	-	-	-	-	373 388	374 063	379 708

DC31 Nkangala - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
Expenditure - Functional										
<i>Municipal governance and administration</i>		-	-	-	-	-	-	158 846	165 683	167 827
Executive and council		-	-	-	-	-	-	39 422	42 005	41 824
Mayor and Council		-	-	-	-	-	-	35 623	37 979	37 546
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	3 800	4 026	4 278
Finance and administration		-	-	-	-	-	-	108 298	113 707	115 509
Administrative and Corporate Support		-	-	-	-	-	-	18 634	19 491	20 648
Asset Management		-	-	-	-	-	-	1 119	1 163	1 233
Budget and Treasury Office		-	-	-	-	-	-	6 572	6 925	7 346
Finance		-	-	-	-	-	-	18 342	18 574	18 902
Fleet Management		-	-	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	13 595	14 302	14 863
Information Technology		-	-	-	-	-	-	17 094	18 745	16 857
Legal Services		-	-	-	-	-	-	6 976	7 535	7 747
Marketing, Customer Relations, Publicity and Media Co-ordination		-	-	-	-	-	-	4 387	4 452	4 198
Property Services		-	-	-	-	-	-	14 690	15 125	15 924
Risk Management		-	-	-	-	-	-	3 289	3 554	3 714
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		-	-	-	-	-	-	3 601	3 842	4 076
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	11 125	9 971	10 495
Governance Function		-	-	-	-	-	-	11 125	9 971	10 495
<i>Community and public safety</i>		-	-	-	-	-	-	82 977	85 147	91 205
Community and social services		-	-	-	-	-	-	25 202	28 258	30 181
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		-	-	-	-	-	-	-	-	-
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		-	-	-	-	-	-	-	-	-
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		-	-	-	-	-	-	10 217	12 325	13 533
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		-	-	-	-	-	-	-	-	-
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	14 986	15 933	16 648
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	30 208	27 182	29 377
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		-	-	-	-	-	-	30 208	27 182	29 377
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	27 567	29 708	31 646
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	27 567	29 708	31 646
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	135 314	154 238	159 908
Planning and development		-	-	-	-	-	-	131 770	151 021	156 497
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDS)		-	-	-	-	-	-	2 999	3 188	2 566
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	76 767	102 574	108 454
Economic Development/Planning		-	-	-	-	-	-	27 435	28 683	27 634
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City		-	-	-	-	-	-	18 246	13 336	14 897
Project Management Unit		-	-	-	-	-	-	-	-	-
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	6 323	3 241	2 947
Environmental protection		-	-	-	-	-	-	3 543	3 217	3 411
Biodiversity and Landscape		-	-	-	-	-	-	-	-	-
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	3 543	3 217	3 411
Soil Conservation		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	143	147	163
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	143	147	163
Total Expenditure - Functional	3	-	-	-	-	-	-	377 279	405 215	419 103
Surplus/(Deficit) for the year		-	-	-	-	-	-	(3 891)	(31 152)	(39 395)

DC31 Nkangala - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

VoteDescription	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
Revenue by Vote	1									
Vote 1 - Council General and Executive		-	-	-	-	-	-	10	11	11
Vote 2 - Municipal Manager Town Secretary and Chief Execu		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		-	-	-	-	-	-	368 796	373 632	379 262
Vote 4 - Social Services		-	-	-	-	-	-	400	420	435
Vote 5 - Local Economic Development		-	-	-	-	-	-	4 182	-	-
Vote 6 - Development and Planning		-	-	-	-	-	-	-	-	-
Vote 7 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 8 - Corporate services		-	-	-	-	-	-	-	-	-
Vote 9 - Null		-	-	-	-	-	-	-	-	-
Vote 10 - Null		-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	-	-	-	-	-	373 388	374 063	379 708
Expenditure by Vote to be appropriated	1									
Vote 1 - Council General and Executive		-	-	-	-	-	-	35 623	37 979	37 546
Vote 2 - Municipal Manager Town Secretary and Chief Execu		-	-	-	-	-	-	35 089	31 914	32 461
Vote 3 - Finance		-	-	-	-	-	-	29 634	30 503	31 557
Vote 4 - Social Services		-	-	-	-	-	-	86 521	88 364	94 615
Vote 5 - Local Economic Development		-	-	-	-	-	-	27 578	28 830	27 797
Vote 6 - Development and Planning		-	-	-	-	-	-	21 245	16 524	17 462
Vote 7 - Technical Services		-	-	-	-	-	-	91 457	117 700	124 378
Vote 8 - Corporate services		-	-	-	-	-	-	50 133	53 402	53 286
Vote 9 - Null		-	-	-	-	-	-	-	-	-
Vote 10 - Null		-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	-	-	-	-	-	377 279	405 215	419 103
Surplus/(Deficit) for the year	2	-	-	-	-	-	-	(3 891)	(31 152)	(39 395)

References

1. Insert 'Vote'; e.g. department, if different to functional classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

DC31 Nkangala - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue by Vote	1									
Vote 1 - Council General and Executive		-	-	-	-	-	-	10	11	11
1.1 - Mayor and Council								10	11	11
Vote 3 - Finance		-	-	-	-	-	-	368 796	373 632	379 262
3.1 - Core Function: Finance: Data Processing								-	-	-
3.2 - Finance and Administration: Core Function: Asset Management								-	-	-
3.3 - Finance and Administration: Core Function: Finance								368 796	373 632	379 262
3.4 - Core Function - Treasury Office								-	-	-
3.5 - Core Function - Supply Chain Management								-	-	-
3.6 - Core Function: Administrative and Corporate Support: Human Resource Payroll								-	-	-
3.7 - Core Function: Budget and Treasury Office: Budget Office								-	-	-
3.8 - Core Function: Budget and Treasury Office: Creditors								-	-	-
3.9 - Core Function: Budget and Treasury Office: Projects								-	-	-
Vote 4 - Social Services		-	-	-	-	-	-	400	420	435
4.1 - Non-core Function: Population Development: Transversal Issues								-	-	-
4.2 - Non-core Function: Population Development: Youth Services								-	-	-
4.3 - Non-core Function: Population Development: Social Services								-	-	-
4.4 - Other - Disaster Management (not Civil Defence)								-	-	-
4.5 - Public Safety: Core Function: Fire Fighting and Protection								-	-	-
4.6 - Core Function: Pollution Control								400	420	435
4.7 - Health: Core Function: Health Services								-	-	-
Vote 5 - Local Economic Development		-	-	-	-	-	-	4 182	-	-
5.1 - Other: Core Function: Tourism								-	-	-
5.2 - Planning and Development: Core Function: Economic Development/Planning								4 182	-	-
5.3 - Core Function: Economic Development/Planning: EPWP								-	-	-
Total Revenue by Vote	2	-	-	-	-	-	-	373 388	374 063	379 708
Expenditure by Vote	1									
Vote 1 - Council General and Executive		-	-	-	-	-	-	35 623	37 979	37 546
1.1 - Mayor and Council								35 623	37 979	37 546
Vote 2 - Municipal Manager Town Secretary and Chief Executive		-	-	-	-	-	-	35 089	31 914	32 461
2.1 - Finance and Administration: Core Function: Risk Management								3 289	3 554	3 714
2.2 - Internal Audit: Core Function: Governance Function								11 125	9 971	10 495
2.3 - Core Function: Marketing Customer Relations Publicity and Media Co-ordination: Public Participation								3 577	3 587	3 280
2.4 - Core Function: Support to Local Municipalities: Support Unit								6 323	3 241	2 947
2.5 - Core Function: Municipal Manager Town Secretary and Chief Executive: Municipal Manager								3 800	4 026	4 278
2.6 - Core Function: Administrative and Corporate Support: Performance Management								-	-	-
2.7 - Finance and Administration: Core Function: Legal Services								6 976	7 535	7 747
Vote 3 - Finance		-	-	-	-	-	-	29 634	30 503	31 557
3.1 - Core Function: Finance: Data Processing								-	-	-
3.2 - Finance and Administration: Core Function: Asset Management								1 119	1 163	1 233
3.3 - Finance and Administration: Core Function: Finance								18 342	18 574	18 902
3.4 - Core Function - Treasury Office								1 731	1 813	1 927
3.5 - Core Function - Supply Chain Management								3 601	3 842	4 076
3.6 - Core Function: Administrative and Corporate Support: Human Resource Payroll								-	-	-
3.7 - Core Function: Budget and Treasury Office: Budget Office								3 124	3 308	3 505
3.8 - Core Function: Budget and Treasury Office: Creditors								-	-	-
3.9 - Core Function: Budget and Treasury Office: Projects								1 717	1 804	1 913
Vote 4 - Social Services		-	-	-	-	-	-	86 521	88 364	94 615
4.1 - Non-core Function: Population Development: Transversal Issues								-	-	-
4.2 - Non-core Function: Population Development: Youth Services								5 082	5 072	5 613
4.3 - Non-core Function: Population Development: Social Services								9 904	10 861	11 035
4.4 - Other - Disaster Management (not Civil Defence)								10 217	12 325	13 533
4.5 - Public Safety: Core Function: Fire Fighting and Protection								30 208	27 182	29 377
4.6 - Core Function: Pollution Control								3 543	3 217	3 411
4.7 - Health: Core Function: Health Services								27 567	29 708	31 646
Vote 5 - Local Economic Development		-	-	-	-	-	-	27 578	28 830	27 797
5.1 - Other: Core Function: Tourism								143	147	163
5.2 - Planning and Development: Core Function: Economic Development/Planning								27 435	28 683	27 634
5.3 - Core Function: Economic Development/Planning: EPWP								-	-	-
Vote 6 - Development and Planning		-	-	-	-	-	-	21 245	16 524	17 462
6.1 - Core Function: Cemeteries Funeral Parlours and Crematoriums: Cemeteries								-	-	-
6.2 - Core Function: Project Management Unit: Project Management Unit								-	-	-
6.3 - Planning and Development: Core Function: Town Planning Building Regulations and Enforcement and Control								18 246	13 336	14 897
6.4 - Planning and Development: Core Function: Corporate Wide Strategic Planning (IDPs LEDS)								2 999	3 188	2 566
Vote 7 - Technical Services		-	-	-	-	-	-	91 457	117 700	124 378
7.1 - Core Function: Roads: Roads								-	-	-
7.2 - Core Function: Development Facilitation: Regional Planning								76 767	102 574	108 454
7.3 - Core Function: Property Services: Property Services								14 690	15 125	15 924
Vote 8 - Corporate services		-	-	-	-	-	-	50 133	53 402	53 286
8.1 - Core Function: Marketing Customer Relations Publicity and Media Co-ordination: Public Liaison								810	865	917
8.2 - Finance and Administration: Core Function: Human Resources								13 595	14 302	14 863
8.3 - Finance and Administration: Core Function: Information Technology								17 094	18 745	16 857
8.4 - Core Function: Administrative and Corporate Support: Corporate Support								18 634	19 491	20 648
Total Expenditure by Vote	2	-	-	-	-	-	-	377 279	405 215	419 103
Surplus/(Deficit) for the year	2	-	-	-	-	-	-	(3 891)	(31 152)	(39 395)

DC31 Nkangala - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description		Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Source												
Property rates		2	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		2	-	-	-	-	-	-	-	-	-	-
Service charges - other										-	-	-
Rental of facilities and equipment										115	122	130
Interest earned - external investments										25 450	22 459	20 468
Interest earned - outstanding debtors										-	-	-
Dividends received										-	-	-
Fines, penalties and forfeits										250	275	302
Licences and permits										400	420	435
Agency services										-	-	-
Transfers and subsidies										344 488	347 966	355 394
Other revenue		2	-	-	-	-	-	-	-	510	541	571
Gains on disposal of PPE										-	-	-
Total Revenue (excluding capital transfers and contributions)				-	-	-	-	-	-	371 213	371 783	377 300
Expenditure By Type												
Employee related costs		2	-	-	-	-	-	-	-	129 097	137 747	146 150
Remuneration of councillors										13 531	14 438	15 319
Debt impairment		3								-	-	-
Depreciation & asset impairment		2	-	-	-	-	-	-	-	10 912	13 922	15 314
Finance charges										1 296	968	516
Bulk purchases		2	-	-	-	-	-	-	-	-	-	-
Other materials		8								-	-	-
Contracted services			-	-	-	-	-	-	-	51 843	52 379	51 072
Transfers and subsidies			-	-	-	-	-	-	-	116 599	129 131	131 423
Other expenditure		4, 5	-	-	-	-	-	-	-	54 001	56 629	59 309
Loss on disposal of PPE										-	-	-
Total Expenditure				-	-	-	-	-	-	377 279	405 215	419 103
Surplus/(Deficit)				-	-	-	-	-	-	(6 066)	(33 432)	(41 803)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)										2 175	2 280	2 408
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		6	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)										-	-	-
Surplus/(Deficit) after capital transfers & contributions				-	-	-	-	-	-	(3 891)	(31 152)	(39 395)
Taxation										-	-	-
Surplus/(Deficit) after taxation				-	-	-	-	-	-	(3 891)	(31 152)	(39 395)
Attributable to minorities										-	-	-
Surplus/(Deficit) attributable to municipality				-	-	-	-	-	-	(3 891)	(31 152)	(39 395)
Share of surplus/ (deficit) of associate		7								-	-	-
Surplus/(Deficit) for the year				-	-	-	-	-	-	(3 891)	(31 152)	(39 395)

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method (Includes Joint Ventures)

DC31 Nkangala - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Council General and Executive		-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager Town Secretary and Chief Executive		-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance		-	-	-	-	-	-	-	-	-	-
Vote 4 - Social Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Local Economic Development		-	-	-	-	-	-	-	-	-	-
Vote 6 - Development and Planning		-	-	-	-	-	-	-	-	-	-
Vote 7 - Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 8 - Corporate services		-	-	-	-	-	-	-	-	-	-
Vote 9 - Null		-	-	-	-	-	-	-	-	-	-
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Council General and Executive		-	-	-	-	-	-	-	1 800	100	-
Vote 2 - Municipal Manager Town Secretary and Chief Executive		-	-	-	-	-	-	-	35	-	-
Vote 3 - Finance		-	-	-	-	-	-	-	50	60	65
Vote 4 - Social Services		-	-	-	-	-	-	-	7 350	940	950
Vote 5 - Local Economic Development		-	-	-	-	-	-	-	-	-	-
Vote 6 - Development and Planning		-	-	-	-	-	-	-	42	-	-
Vote 7 - Technical Services		-	-	-	-	-	-	-	9 050	6 350	2 000
Vote 8 - Corporate services		-	-	-	-	-	-	-	10 558	3 000	2 920
Vote 9 - Null		-	-	-	-	-	-	-	-	-	-
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	28 885	10 450	5 935
Total Capital Expenditure - Vote		-	-	-	-	-	-	-	28 885	10 450	5 935
Capital Expenditure - Functional											
Governance and administration		-	-	-	-	-	-	-	19 993	7 810	3 085
Executive and council		-	-	-	-	-	-	-	1 800	100	-
Finance and administration		-	-	-	-	-	-	-	18 173	7 710	3 085
Internal audit		-	-	-	-	-	-	-	20	-	-
Community and public safety		-	-	-	-	-	-	-	7 320	940	950
Community and social services		-	-	-	-	-	-	-	840	870	950
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	3 880	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	2 600	70	-
Economic and environmental services		-	-	-	-	-	-	-	1 572	1 700	1 900
Planning and development		-	-	-	-	-	-	-	1 542	1 700	1 900
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	30	-	-
Trading services		-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	-	-	-	-	-	-	-	28 885	10 450	5 935
Funded by:											
National Government		-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	28 885	10 450	5 935
Total Capital Funding	7	-	-	-	-	-	-	-	28 885	10 450	5 935

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by functional classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

DC31 Nkangala - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Capital expenditure - Municipal Vote											
Single-year expenditure appropriation	2										
Vote 1 - Council General and Executive		-	-	-	-	-	-	-	1 800	100	-
1.1 - Mayor and Council									1 800	100	-
Vote 2 - Municipal Manager Town Secretary and Chief Ex		-	-	-	-	-	-	-	35	-	-
2.1 - Finance and Administration: Core Function: Risk Management									-	-	-
2.2 - Internal Audit: Core Function: Governance Function									20	-	-
2.3 - Core Function: Marketing Customer Relations Publicity and Media Co-ordination: Public Participatio									-	-	-
2.4 - Core Function: Support to Local Municipalities: Support Unit									-	-	-
2.5 - Core Function: Municipal Manager Town Secretary and Chief Executive: Municipal Manager									-	-	-
2.6 - Core Function: Administrative and Corporate Support: Performance Management									-	-	-
2.7 - Finance and Administration: Core Function: Legal Services									15	-	-
Vote 3 - Finance		-	-	-	-	-	-	-	50	60	65
3.1 - Core Function: Finance: Data Processing									-	-	-
3.2 - Finance and Administration: Core Function: Asset Management									-	-	-
3.3 - Finance and Administration: Core Function: Finance									50	60	65
3.4 - Core Function - Treasury Office									-	-	-
3.5 - Core Function - Supply Chain Management									-	-	-
3.6 - Core Function: Administrative and Corporate Support: Human Resource Payroll									-	-	-
3.7 - Core Function: Budget and Treasury Office: Budget Office									-	-	-
3.8 - Core Function: Budget and Treasury Office: Creditors									-	-	-
3.9 - Core Function: Budget and Treasury Office: Projects									-	-	-
Vote 4 - Social Services		-	-	-	-	-	-	-	7 350	940	950
4.1 - Non-core Function: Population Development: Transversal Issues									-	-	-
4.2 - Non-core Function: Population Development: Youth Services									-	-	-
4.3 - Non-core Function: Population Development: Social Services									-	-	-
4.4 - Other - Disaster Management (not Civil Defence)									840	870	950
4.5 - Public Safety: Core Function: Fire Fighting and Protection									3 880	-	-
4.6 - Core Function: Pollution Control									30	-	-
4.7 - Health: Core Function: Health Services									2 600	70	-
Vote 5 - Local Economic Development		-	-	-	-	-	-	-	-	-	-
5.1 - Other: Core Function: Tourism									-	-	-
5.2 - Planning and Development: Core Function: Economic Development/Planning									-	-	-
5.3 - Core Function: Economic Development/Planning: EPWP									-	-	-
Vote 6 - Development and Planning		-	-	-	-	-	-	-	42	-	-
6.1 - Core Function: Cemeteries Funeral Parlours and Crematoriums: Cemeteries									-	-	-
6.2 - Core Function: Project Management Unit: Project Management Unit									-	-	-
6.3 - Planning and Development: Core Function: Town Planning Building Regulations and Enforcement and Ci									30	-	-
6.4 - Planning and Development: Core Function: Corporate Wide Strategic Planning (IDPs LEDs)									12	-	-
Vote 7 - Technical Services		-	-	-	-	-	-	-	9 050	6 350	2 000
7.1 - Core Function: Roads: Roads									-	-	-
7.2 - Core Function: Development Facilitation: Regional Planning									1 500	1 700	1 900
7.3 - Core Function: Property Services: Property Services									7 550	4 650	100
Vote 8 - Corporate services		-	-	-	-	-	-	-	10 558	3 000	2 920
8.1 - Core Function: Marketing Customer Relations Publicity and Media Co-ordination: Public Liason									-	-	-
8.2 - Finance and Administration: Core Function: Human Resources									100	-	-
8.3 - Finance and Administration: Core Function: Information Technology									10 270	2 800	2 700
8.4 - Core Function: Administrative and Corporate Support: Corporate Support									188	200	220
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	28 885	10 450	5 935
Total Capital Expenditure		-	-	-	-	-	-	-	28 885	10 450	5 935

DC31 Nkangala - Table A6 Budgeted Financial Position

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
ASSETS											
Current assets											
Cash									2 512	5 081	3 534
Call investment deposits	1	-	-	-	-	-	-	-	255 964	257 542	253 018
Consumer debtors	1	-	-	-	-	-	-	-	-	-	-
Other debtors									5 590	5 130	5 306
Current portion of long-term receivables									-	-	-
Inventory	2								195 703	184 489	152 643
Total current assets		-	-	-	-	-	-	-	459 769	452 242	414 501
Non current assets											
Long-term receivables									-	-	-
Investments									44 847	49 219	54 018
Investment property									-	-	-
Investment in Associate									-	-	-
Property, plant and equipment	3	-	-	-	-	-	-	-	179 259	151 741	149 379
Agricultural									-	-	-
Biological									-	-	-
Intangible									3 241	2 232	1 123
Other non-current assets									-	-	-
Total non current assets		-	-	-	-	-	-	-	227 347	203 193	204 519
TOTAL ASSETS		-	-	-	-	-	-	-	687 116	655 434	619 020
LIABILITIES											
Current liabilities											
Bank overdraft	1								-	-	-
Borrowing	4	-	-	-	-	-	-	-	3 303	1 793	289
Consumer deposits									21	-	-
Trade and other payables	4	-	-	-	-	-	-	-	26 899	27 413	28 695
Provisions									471	598	495
Total current liabilities		-	-	-	-	-	-	-	30 694	29 804	29 479
Non current liabilities											
Borrowing		-	-	-	-	-	-	-	2 043	250	578
Provisions		-	-	-	-	-	-	-	20 817	22 970	25 949
Total non current liabilities		-	-	-	-	-	-	-	22 860	23 221	26 527
TOTAL LIABILITIES		-	-	-	-	-	-	-	53 554	53 025	56 006
NET ASSETS	5	-	-	-	-	-	-	-	633 562	602 409	563 014
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)									633 562	602 409	563 014
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	-	-	-	-	633 562	602 409	563 014

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

DC31 Nkangala - Table A7 Budgeted Cash Flows

DCST Wankar - Table A7 Budgeted Cash Flows											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates									-	-	
Service charges									-	-	
Other revenue									1 275	1 358	1 438
Government - operating	1								344 488	347 966	355 394
Government - capital	1								2 175	2 280	2 408
Interest									25 450	22 459	20 468
Dividends									-	-	-
Payments											
Suppliers and employees									(194 445)	(204 535)	(212 514)
Finance charges									(1 296)	(968)	(516)
Transfers and Grants	1								(116 599)	(146 255)	(160 222)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	-	-	-	-	61 048	22 305	6 457
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									-	-	-
Decrease (Increase) in non-current debtors									-	-	-
Decrease (Increase) other non-current receivables									-	-	-
Decrease (Increase) in non-current investments									(3 984)	(4 373)	(4 799)
Payments											
Capital assets									(28 885)	(10 450)	(5 935)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-	(32 869)	(14 823)	(10 734)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits									-	-	-
Payments											
Repayment of borrowing									(3 303)	(3 336)	(1 793)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	(3 303)	(3 336)	(1 793)
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	-	-	-	-	-	-	-	24 877	4 147	(6 070)
Cash/cash equivalents at the year end:	2	-	-	-	-	-	-	-	233 599	258 475	262 622
	2	-	-	-	-	-	-	-	258 475	262 622	256 555

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

DC31 Nkangala - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	-	-	-	-	-	-	-	258 475	262 622	256 552
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	(0)
Non current assets - Investments	1	-	-	-	-	-	-	-	44 847	49 219	54 018
Cash and investments available:		-	-	-	-	-	-	-	303 322	311 841	310 570
Application of cash and investments											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	-	-	-	-	-	-	-	21 309	22 283	23 389
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		-	-	-	-	-	-	-	21 309	22 283	23 389
Surplus(shortfall)		-	-	-	-	-	-	-	282 013	289 558	287 181

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

DC31 Nkangala - Table A9 Asset Management

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	-	-	-	-	28 885	10 450	5 935
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	6 038	4 700	220
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	6 038	4 700	220
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	2 750	-	-
Intangible Assets		-	-	-	-	-	-	2 750	-	-
Computer Equipment		-	-	-	-	-	-	2 800	2 800	2 700
Furniture and Office Equipment		-	-	-	-	-	-	5 807	250	115
Machinery and Equipment		-	-	-	-	-	-	8 390	1 000	1 000
Transport Assets		-	-	-	-	-	-	3 100	1 700	1 900
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets	6	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-

DC31 Nkangala - Table A9 Asset Management

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
Total Capital Expenditure	4									
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	6 038	4 700	220
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	6 038	4 700	220
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	2 750	-	-
Intangible Assets		-	-	-	-	-	-	2 750	-	-
Computer Equipment		-	-	-	-	-	-	2 800	2 800	2 700
Furniture and Office Equipment		-	-	-	-	-	-	5 807	250	115
Machinery and Equipment		-	-	-	-	-	-	8 390	1 000	1 000
Transport Assets		-	-	-	-	-	-	3 100	1 700	1 900
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		-	-	-	-	-	-	28 885	10 450	5 935
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Roads Infrastructure								1 635	1 353	1 043
Storm water Infrastructure								-	-	-
Electrical Infrastructure								1 215	1 134	1 046
Water Supply Infrastructure										
Sanitation Infrastructure										
Solid Waste Infrastructure										
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure										
Infrastructure		-	-	-	-	-	-	2 850	2 488	2 089
Community Facilities								36 358	36 233	36 095
Sport and Recreation Facilities										
Community Assets		-	-	-	-	-	-	36 358	36 233	36 095
Heritage Assets										
Revenue Generating Non-revenue Generating										
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings								56 944	58 982	56 273
Housing										
Other Assets		-	-	-	-	-	-	56 944	58 982	56 273
Biological or Cultivated Assets										
Servitudes										
Licences and Rights								3 241	2 232	1 123
Intangible Assets		-	-	-	-	-	-	3 241	2 232	1 123
Computer Equipment								4 640	4 737	4 462
Furniture and Office Equipment								9 609	9 081	8 340
Machinery and Equipment								13 926	12 835	11 535
Transport Assets								26 405	23 915	21 205
Libraries										
Zoo's, Marine and Non-biological Animals										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	-	-	-	-	-	-	153 973	150 501	141 122
EXPENDITURE OTHER ITEMS										
Depreciation	7	-	-	-	-	-	-	10 912	13 922	15 314
Repairs and Maintenance by Asset Class	3	-	-	-	-	-	-	9 557	9 273	7 733
Roads Infrastructure										
Storm water Infrastructure										
Electrical Infrastructure										
Water Supply Infrastructure										
Sanitation Infrastructure										
Solid Waste Infrastructure										
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure										
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities										
Sport and Recreation Facilities										
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets										
Revenue Generating Non-revenue Generating										
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings								2 398	2 598	2 598
Housing										
Other Assets		-	-	-	-	-	-	2 398	2 598	2 598
Biological or Cultivated Assets										
Servitudes										
Licences and Rights								305	420	501
Intangible Assets		-	-	-	-	-	-	305	420	501
Computer Equipment								3 700	3 700	1 950
Furniture and Office Equipment										
Machinery and Equipment								2 000	1 000	1 000
Transport Assets								1 154	1 555	1 684
Libraries										
Zoo's, Marine and Non-biological Animals										
TOTAL EXPENDITURE OTHER ITEMS		-	-	-	-	-	-	20 468	23 196	23 048
Renewal and upgrading of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and upgrading of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.3%	6.1%	5.2%
Renewal and upgrading and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	6.0%	6.0%	5.0%

DC31 Nkangala - Supporting Table SA1 Supportining detail to 'Budgeted Financial Performance'

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates											
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)									-	-	-
Net Property Rates		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	6										
Total Service charges - electricity revenue											
less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	6										
Total Service charges - water revenue											
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue											
Total Service charges - sanitation revenue											
less Revenue Foregone (in excess of free sanitation service to indigent households)											
less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6										
Total refuse removal revenue									-	-	-
Total landfill revenue									-	-	-
less Revenue Foregone (in excess of one removal a week to indigent households)									-	-	-
less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-
Other Revenue by source											
									-	-	-
									-	-	-
									-	-	-
Other Revenue									510	541	571
									-	-	-
									-	-	-
									-	-	-
									-	-	-
Total 'Other' Revenue	3										
	1	-	-	-	-	-	-	-	510	541	571
EXPENDITURE ITEMS:											
Employee related costs	2										
Basic Salaries and Wages									77 418	82 605	87 644
Pension and UIF Contributions									12 856	13 717	14 554
Medical Aid Contributions									9 517	10 155	10 775
Overtime									4 575	4 882	5 179
Performance Bonus									6 274	6 695	7 103
Motor Vehicle Allowance									9 971	10 639	11 288
Cellphone Allowance									1 435	1 531	1 625
Housing Allowances									445	475	504
Other benefits and allowances									2 501	2 668	2 832
Payments in lieu of leave									4 105	4 380	4 647
Long service awards									-	-	-
Post-retirement benefit obligations	4								-	-	-
sub-total	5	-	-	-	-	-	-	-	129 097	137 747	146 150
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	-	-	-	-	-	-	-	129 097	137 747	146 150
Contributions recognised - capital											
List contributions by contract									-	-	-
									-	-	-
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment									10 912	13 922	15 314
Lease amortisation									-	-	-
Capital asset impairment									-	-	-
Depreciation resulting from revaluation of PPE	10								-	-	-
Total Depreciation & asset impairment	1	-	-	-	-	-	-	-	10 912	13 922	15 314
Bulk purchases											
Electricity Bulk Purchases									-	-	-
Water Bulk Purchases									-	-	-
Total bulk purchases	1	-	-	-	-	-	-	-	-	-	-
Transfers and grants											
Cash transfers and grants Non-		-	-	-	-	-	-	-	-	-	-
cash transfers and grants		-	-	-	-	-	-	-	116 599	129 131	131 423
Total transfers and grants	1	-	-	-	-	-	-	-	116 599	129 131	131 423

DC31 Nkangala - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Council General and Executive	Vote 2 - Municipal Manager Town Secretary and Chief Executive	Vote 3 - Finance	Vote 4 - Social Services	Vote 5 - Local Economic Development	Vote 6 - Development and Planning	Vote 7 - Technical Services	Vote 8 - Corporate services	Vote 9 - Null	Vote 10 - Null	Vote 11 - Null	Vote 12 - Null	Vote 13 - Null	Vote 14 - Null	Vote 15 - Null	Total
R thousand	1																
Revenue By Source																	
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	10	-	-	105	-	-	-	-	-	-	-	-	-	-	-	-	115
Interest earned - external investments		-	-	25 450	-	-	-	-	-	-	-	-	-	-	-	-	25 450
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	250	-	-	-	-	-	-	-	-	-	-	-	-	250
Licences and permits		-	-	-	400	-	-	-	-	-	-	-	-	-	-	-	400
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue		-	-	510	-	-	-	-	-	-	-	-	-	-	-	-	510
Transfers and subsidies		-	-	340 306	-	4 182	-	-	-	-	-	-	-	-	-	-	344 488
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	371 213
Expenditure By Type																	
Employee related costs		5 030	11 573	15 279	52 839	5 048	6 549	9 769	23 009	-	-	-	-	-	-	-	129 097
Remuneration of councillors		13 531	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13 531
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		764	293	198	6 270	26	42	2 390	930	-	-	-	-	-	-	-	10 912
Finance charges		338	7	905	-	-	-	22	24	-	-	-	-	-	-	-	1 296
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		1 601	12 054	6 260	7 301	318	1 523	9 749	12 502	-	-	-	-	-	-	-	51 307
Transfers and subsidies		2 620	5 990	2 640	8 640	19 800	12 450	64 459	-	-	-	-	-	-	-	-	116 599
Other expenditure		11 738	5 171	4 352	11 471	2 386	682	5 068	13 670	-	-	-	-	-	-	-	54 537
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		35 623	35 089	29 634	86 521	27 578	21 245	91 457	50 133	-	-	-	-	-	-	-	377 279
Surplus/(Deficit)		(35 623)	(35 089)	(29 634)	(86 521)	(27 578)	(21 245)	(91 457)	(50 133)	-	-	-	-	-	-	-	(6 066)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	2 175	-	-	-	-	-	-	-	-	-	-	-	-	2 175
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(35 623)	(35 089)	(27 459)	(86 521)	(27 578)	(21 245)	(91 457)	(50 133)	-	-	-	-	-	-	-	(3 891)

References

1. Departmental columns to be based on municipal organisation structure

DC31 Nkangala - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Best Nkangula - Supporting Table 5A3 Supporting detail to Budgetary financial position									2017/18 Medium Term Revenue & Expenditure Framework		
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome			
R thousand											
ASSETS											
Call investment deposits											
Call deposits									255 964	257 542	253 018
Other current investments									-	-	-
Total Call investment deposits	2	-	-	-	-	-	-	-	255 964	257 542	253 018
Consumer debtors											
Consumer debtors									-	-	-
Less: Provision for debt impairment									-	-	-
Total Consumer debtors	2	-	-	-	-	-	-	-	-	-	-
Debt impairment provision											
Balance at the beginning of the year											
Contributions to the provision									-	-	-
Bad debts written off											
Balance at end of year		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)									258 536	244 940	257 892
Leases recognised as PPE	3								-	-	-
Less: Accumulated depreciation									79 277	93 199	108 513
Total Property, plant and equipment (PPE)	2	-	-	-	-	-	-	-	179 259	151 741	149 379
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)									3 085	1 543	
Current portion of long-term liabilities									218	250	289
Total Current liabilities - Borrowing		-	-	-	-	-	-	-	3 303	1 793	289
Trade and other payables											
Trade and other creditors									26 899	27 413	28 695
Unspent conditional transfers									-	-	-
VAT									-	-	-
Total Trade and other payables	2	-	-	-	-	-	-	-	26 899	27 413	28 695
Non current liabilities - Borrowing											
Borrowing	4								1 543		
Finance leases (including PPP asset element)									501	250	578
Total Non current liabilities - Borrowing		-	-	-	-	-	-	-	2 043	250	578
Provisions - non-current											
Retirement benefits									20 817	22 970	25 949
List other major provision items											
Refuse landfill site rehabilitation									-	-	-
Other									-	-	-
Total Provisions - non-current		-	-	-	-	-	-	-	20 817	22 970	25 949
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance									637 452	633 562	602 409
GRAP adjustments											
Restated balance		-	-	-	-	-	-	-	637 452	633 562	602 409
Surplus/(Deficit)		-	-	-	-	-	-	-	(3 891)	(31 152)	(39 395)
Appropriations to Reserves									-	-	-
Transfers from Reserves									-	-	-
Depreciation offsets									-	-	-
Other adjustments									-	-	-
Accumulated Surplus/(Deficit)	1	-	-	-	-	-	-	-	633 562	602 409	563 014
Reserves											
Housing Development Fund									-	-	-
Capital replacement									-	-	-
Self-insurance									-	-	-
Other reserves									-	-	-
Revaluation									-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	-	-	-	-	-	-	-	633 562	602 409	563 014

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services											
-----------------------------	--	--	--	--	--	--	--	--	--	--	--

DC31 Nkangala - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand												
Financial Viability and Financial Management	Sound Financial Management									373 388	374 063	379 708
Allocations to other priorities				2								
Total Revenue (excluding capital transfers and contributions)				1	-	-	-	-	-	373 388	374 063	379 708

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousand													
Basic Service Delivery and Infrastructure	Healthy Social Environment									16 425	12 013	22 813	
	Sustainable Infrastructure and Service Provisioning									60 512	82 561	77 965	
Financial Viability and Financial Management	Sound Financial Management									6 608	4 583	4 432	
Institutional Development and Transformation	Competent, Innovative and Accountable Team									248 988	264 177	271 958	
	Sound Electronic Governance									1 205	1 205	1 206	
Local Economic Development	Inclusive Economic Growth with Sustainable Development									21 002	22 000	20 500	
Spatial Rationale	Integrated regionalised planning									13 734	7 945	8 565	
Allocations to other priorities													
Total Expenditure				1	-	-	-	-	-	-	368 474	394 483	407 439

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure

DC31 Nkangala - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand												
Basic Service Delivery and Infrastructure	Healthy Social Environment	A								6 550	850	900
	Sustainable Infrastructure and Service Provisioning	B								1 500	1 700	1 900
Good Governance and Public Participation	Sound Electronic Governance	C								10 250	2 800	2 700
Institutional Development and Transformation	Competent, Innovative and Accountable Team	D								10 584	5 100	435
		E										
		F										
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	-	-	-	-	-	-	28 885	10 450	5 935

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. Goal code must be used on Table SA36

DC31 Nkangala - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Vote 1 - Office of the Municipal Manager										
Function 1 - Organisational Restructuring and Transformation										
Sub-function 1 - Performance Management										
# of quarterly performance report submitted to Council by 30 June	Number	4	4	4	4	4	4	4	4	4
Function 2 - Governance										
Sub-function 1 - Audit										
% of MPAC resolutions raised and resolved per quarter	Percentage	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% achievement to resolve issues raised on the Audit Action Plan per quarter	Percentage	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Maintain Auditor General Opinion - Clean Audit in respect of the Annual Report	Number	1	1	1	1	1	1	1	1	1
% of AG Management Letter findings resolved by quarter (Total organization)	Percentage	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Sub-function 2 - Risk Management										
% of future action plans resolved to address fraud and corruption risk identified per quarter	Percentage	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Function 3 - Service Delivery										
Sub-function 1 - Community Satisfaction										
# of Community Satisfaction Surveys conducted on the work of the District by 30 June 2017	Number		1	1	1	1	1	1		
Function 4 - IDP and BUDGET										
Sub-function 1 - IDP										
Final IDP and Budget tabled and approved by Council by the 31st May	Number	1	1	1	1	1	1	1	1	1
Function 4 - Financial Viability										
Sub-function 1 - Expenditure										
% spend of the Total Operational Budget by 30 June 2017	Percentage	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Vote 2 - Corporate Services										
Function 1 - Organisational Restructuring and Transformation										
Sub-function 1 - Human Resources										
% approved vacant positions (previously filled) processed within (3) months of post vacancy	Percentage		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Sub-function 2 - Training and Development										
% of budget spent implementing the Workplace Skills Plan (GKPI) by 30 June 2017	Percentage	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Vote 3 - Finance										
Function 1 - Financial Viability										
Sub-function 1 - Financial Management										
Cost coverage ratio (GKPI) by 30 June 2017	Ratio	NA	NA	NA	8.9%	8.9%	8.9%	8.9%	8.9%	8.9%
Sub-function 2 - Budgeting										
Submission for approval of MTREF Budget by the 31st May	Number	1	1	1	1	1	1	1	1	1
Sub-function 3 - Financial Reporting										
Annual Financial Statements (AFS) submitted on or before the 31st August 201	Number	1	1	1	1	1	1	1	1	1
# of quarterly section 52(d) MFMA reports submitted to Executive Mayor within legislative timeframes	Number	4	4	4	4	4	4	4	4	4
Section 72 (midyear) MFMA reports submitted to Executive Mayor within legislative timeframes	Number	1	1	1	1	1	1	1	1	1
# of section 71 MFMA reports submitted to Executive Mayor within legislative timeframes per month	Number	12	12	12	12	12	12	12	12	12
Function 2 - SCM										
Sub-function 1 - SCM										
# of SCM deviation reports submitted to the MM per month (Total Administration)	Number	12	12	12	12	12	12	12	12	12
Vote 4 - Development Planning										
Function 1 - Human Settlements										
Sub-function 1 - Human Settlements										
# of informal settlements formalised by 30th June	Number			5	5	5	5	5	1	5
# of formal townships established by 30th June	Number		6	5	5	5	5	4	4	5
Function 2 - Land Administration										
Sub-function 1 - GIS										
# of projects implemented from the GIS Strategy by 30th June	Number		2	1	1	1	1	1	1	1
Sub-function 2 - Land Management										
# of projects implemented based on SPLUMA by 30th June	Number		3	2	2	2	2	1	2	3

DC31 Nkangala - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Vote 5 - Technical Services										
Function 1 - Service Delivery										
Sub-function 1 - Water and Sanitation										
Number of Sanitation projects (as submitted by the LM's) completed by 30 June	Number		10	6	6	6	6	8	8	7
Number of Water projects (as submitted by the LM's) completed by 30 June	Number		8	14	14	14	14	20	20	11
Sub-function 2 - Electricity										
Number of Electricity projects (as submitted by the LM's) completed by 30 June	Number		1	2	2	2	2	2	1	1
Sub-function 3 - Project Management										
% spend of Capital projects in terms of budget (NDM funded projects) by 30 June	Percentage		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Sub-function 4 - Road and Stormwater										
Number of Road and Stormwater projects (as submitted by the LM's) completed by 30 June	number							18	18	4
Vote 6 - Local Economic Delivery										
Function 1 - Economic Development and Job Creation										
Sub-function 1 - Economic Development										
Hosting of Investment Summit to market Anchor Projects / Catalytic by 30 June 2017	Number		1	1	1	1	1	1	1	1
Sub-function 2 - Job Creation										
# of EPWP Full Time Equivalent (FTE's) job opportunities provided through the implementation of LED and Capital projects (GKPP) per quarter	Number		308	72	72	72	72	399 WO & 234 FTEs	100 WO & 50 FTEs	100 WO & 50 FTEs
Vote 7 - Social Services										
Function 1 - Health										
Sub-function 1 - HIV/AIDs										
# of HIV/AID's educational awareness campaigns implemented to capacitate and build communities per quarter	Number		8	8	8	8	8	6	6	6
% of water samples taken per month that do not comply to SANS 241 and that are formally reported to the LM's to implement corrective action per quarter	Percentage		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Function 2 - Environmental Management										
Sub-function 1 - Air Pollution										
% of atmospheric emission license applications finalised as compared to application received as per NEM Air Quality Act, 2004 by 30 June 201	Percentage		60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%
Function 3 - Youth										
Sub-function 1 - Youth Development										
Annual Youth Summit convened by 30th June	Number		1	1	1	1	1	1	1	1
Function 4 - Disaster Management										
Sub-function 1 - Disaster Education										
# of Disaster Emergency Open Day Hosted with local Municipalities by June 2017	Number		1	2	2	2	2	2	2	2

DC31 Nkangala - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.2%	1.1%	0.6%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	17.2%	18.1%	10.5%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	-	-	-	-	-	-	-	15.0	15.2	14.1
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	-	-	-	-	-	-	-	15.0	15.2	14.1
Liquidity Ratio	Monetary Assets/Current Liabilities	-	-	-	-	-	-	-	8.4	8.8	8.7
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.5%	1.4%	1.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	10.4%	10.4%	11.2%
Other Indicators											
	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	34.8%	37.1%	38.7%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	38.4%	40.9%	42.8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.6%	2.5%	2.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.3%	4.0%	4.2%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	-	-	-	-	-	-	-	1.0	1.1	1.0
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4848.2%	4197.7%	4095.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	-	-	-	-	-	-	-	14.5	14.0	13.1

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

DC31 Nkangala - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2013/14	2014/15	2015/16	Current Year 2016/17	2017/18 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population			1 018 423	1 183 637	1 308 129	1 308 129	1 357 744	1 357 744	1 406 622	1 457 260	1 457 260	1 457 260
Females aged 5 - 14			109 892	104 953	97 857	97 857	101 371	101 371	104 917	108 484	108 484	108 484
Males aged 5 - 14			109 092	103 821	115 914	115 914	101 372	120 087	124 169	128 390	128 390	128 390
Females aged 15 - 34			194 114	200 075	231 333	231 333	101 373	239 661	245 412	253 756	253 756	253 756
Males aged 15 - 34			195 788	216 643	256 945	256 945	101 374	266 195	275 245	284 603	284 603	284 603
Unemployment			155 153	123 000	152 250	152 250	101 375	206 147	213 155	220 402	220 402	220 402
Monthly household income (no. of households)	1, 12											
No income					49 525	49 525						
R1 - R1 600			6 173	1 817	14 590	14 590	17 770	17 770	20 933	24 659	24 659	24 659
R1 601 - R3 200			20 035	10 266	24 128	24 128	24 972	24 972	25 796	26 647	26 647	26 647
R3 201 - R6 400			56 566	62 015	61 460	61 460	63 611	63 611	65 837	68 141	68 141	68 141
R6 401 - R12 800			64 360	64 037	70 074	70 074	71 545	71 545	73 047	74 580	74 580	74 580
R12 801 - R25 600			64 823	46 772	54 317	54 317	56 218	56 218	58 185	60 221	60 221	60 221
R25 601 - R51 200			19 251	27 613	36 485	36 485	38 674	38 674	40 994	43 453	43 453	43 453
R52 201 - R102 400			10 683	14 033	18 748	18 748	19 872	19 872	21 064	22 369	22 369	22 369
R102 401 - R204 800			1 650	5 069	15 762	15 762	18 441	18 441	19 910	21 144	21 144	21 144
R204 801 - R409 600			508	1 960	4 233	4 233	4 800	4 800	5 443	6 172	6 172	6 172
R409 601 - R819 200			102	388	1 073	1 073	1 243	1 243	1 441	1 670	1 670	1 670
> R819 200			13	64	768	768	939	939	939	1 148	1 148	1 148
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area			1 018 423	1 183 634	1 308 129	1 308	1 358	1 358	1 407	1 457	1 457	1 457
Number of poor people in municipal area			466 913	433 454	428 004	428	427	427	426	426	425	425
Number of households in municipal area			245 428	428 004	356 910	357	366	375	375	388	388	403
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics	3											
Formal			183 465	256 276	295 232	295 232	304 679	304 679				
Informal			61 963	53 386	61 678	61 678	65 034	65 034				
Total number of households			245 428	309 662	356 910	356 910	369 713	369 713	-	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

DC31 Nkangala Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Funding measures												
Cash/cash equivalents at the year end - R'00	18(1)b	1	-	-	-	-	-	-	-	258 475	262 622	256 552
Cash + investments at the yr end less applications - R'00	18(1)b	2	-	-	-	-	-	-	-	282 013	289 558	287 181
Cash year end/monthly employee/supplier payment	18(1)b	3	-	-	-	-	-	-	-	14.5	14.0	13.1
Surplus/(Deficit) excluding depreciation offsets: R'00	18(1)	4	-	-	-	-	-	-	-	(3 891)	(31 152)	(39 395)
Service charge rev % change - macro CPIX target exclusiv	18(1)a,(2)	5	N.A.	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c:19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr	18(1)a	11	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(8.2%)	3.4%
Long term receivables % change - incr(decr	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipmen	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.3%	6.1%	5.2%
Asset renewal % of capital budge	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

- 1. Positive cash balances indicative of minimum compliance - subject to
- 2. Deduct cash and investment applications (defined) from cash balance
- 3. Indicative of sufficient liquidity to meet average monthly operating payment
- 4. Indicative of funded operational requirement
- 5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classificatio
- 6. Realistic average cash collection forecasts as % of annual billed revenu
- 7. Realistic average increase in debt impairment (doubtful debt) provisio
- 8. Indicative of planned capital expenditure level & cash payment timin
- 9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinanci
- 10. Substantiation of National/Province allocations included in budge
- 11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classificatio
- 12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classificatio
- 13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protecti
- 14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protec

DC31 Nkangala - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
Parent municipality	1									
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank								255 964	257 542	253 018
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total		-	-	-	-	-	-	255 964	257 542	253 018
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	-	-	-	-	255 964	257 542	253 018

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

DC31 Nkangala - Supporting Table SA17 Borrowing

Borrowing - Categorized by type R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Parent municipality										
Annuity and Bullet Loans								1 543	-	-
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases								501	250	578
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	2 043	250	578
Total Borrowing	1	-	-	-	-	-	-	2 043	250	578

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

DC31 Nkangala - Supporting Table SA18 Transfers and grant receipts

Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		-	-	-	-	-	-	344 488	347 966	355 394
Local Government Equitable Share								19 402	20 854	21 911
RSC Levy Replacement								319 654	322 989	332 483
EPWP Incentive								4 182	-	-
Finance Management								1 250	1 000	1 000
Municipal Systems Improvement								-	3 123	-
Total Operating Transfers and Grants	5	-	-	-	-	-	-	344 488	347 966	355 394
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	2 175	2 280	2 408
Rural Road Asset Management Systems grant								2 175	2 280	2 408
Total Capital Transfers and Grants	5	-	-	-	-	-	-	2 175	2 280	2 408
TOTAL RECEIPTS OF TRANSFERS & GRANTS		-	-	-	-	-	-	346 663	350 246	357 802

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Amounts actually **RECEIVED**; not revenue recognised (objective is to confirm grants transferred)
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
5. Total transfers and grants must reconcile to Budgeted Cash Flows
6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

DC31 Nkangala - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	344 488	347 966	355 394
Local Government Equitable Share								19 402	20 854	21 911
RSC Levy Replacement								319 654	322 989	332 483
EPWP Incentive								4 182	-	-
Finance Management								1 250	1 000	1 000
Municipal Systems Improvement								-	3 123	-
Other transfers/grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		-	-	-	-	-	-	344 488	347 966	355 394
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	2 175	2 280	2 408
Rural Road Asset Management Systems grant								2 175	2 280	2 408
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	2 175	2 280	2 408
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	-	-	-	-	-	346 663	350 246	357 802

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

DC31 Nkangala - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year								-	-	-
Current year receipts								344 488	347 966	355 394
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities								344 488	347 966	355 394
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	344 488	347 966	355 394
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year								-	-	-
Current year receipts								2 175	2 280	2 408
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities								2 175	2 280	2 408
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	2 175	2 280	2 408
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	346 663	350 246	357 802

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

DC31 Nkangala - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
Non-Cash Transfers to other municipalities											
DR JS MOROKA Local municipality	1								10 291	12 152	21 569
EMAKHAZENI Local municipality									21 577	14 733	16 029
EMALAHLENI Local municipality									21 481	22 363	14 344
STEVE TSHWETE Local municipality									883	18 654	21 712
THEMBISILE HANI Local municipality									20 172	20 153	20 458
VICTOR KHANYE Local municipality									13 450	10 768	11 814
NKANGALA DC31 cross boundary projects									28 745	30 308	25 497
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	116 599	129 131	131 423
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	116 599	129 131	131 423
TOTAL TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	116 599	129 131	131 423

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
4. Insert description of each other organisation (e.g. charity)
5. Insert description of each other organisation (e.g. the aged, child-headed households)
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

DC31 Nkangala - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages								8 532	9 104	9 659
Pension and UIF Contributions								1 022	1 090	1 157
Medical/Aid Contributions								543	579	614
Motor Vehicle Allowance								2 921	3 117	3 307
Cellphone Allowance								514	548	581
Housing Allowances								-	-	-
Other benefits and allowances								-	-	-
Sub Total - Councillors		-	-	-	-	-	-	13 531	14 438	15 319
% increase	4		-	-	-	-	-	-	6.7%	6.1%
Senior Managers of the Municipality	2									
Basic Salaries and Wages								6 239	6 657	7 063
Pension and UIF Contributions								280	299	317
Medical/Aid Contributions								-	-	-
Overtime								-	-	-
Performance Bonus								347	370	393
Motor Vehicle Allowance	3							9 242	9 861	10 462
Cellphone Allowance	3							150	160	170
Housing Allowances	3							-	-	-
Other benefits and allowances	3							453	483	512
Payments in lieu of leave								218	233	247
Long service awards								-	-	-
Post-retirement benefit obligations	6							-	-	-
Sub Total - Senior Managers of Municipality		-	-	-	-	-	-	16 928	18 063	19 164
% increase	4		-	-	-	-	-	-	6.7%	6.1%
Other Municipal Staff										
Basic Salaries and Wages								71 179	75 948	80 580
Pension and UIF Contributions								12 576	13 419	14 237
Medical Aid Contributions								9 517	10 155	10 775
Overtime								4 575	4 882	5 179
Performance Bonus								5 928	6 325	6 710
Motor Vehicle Allowance	3							729	778	826
Cellphone Allowance	3							1 285	1 371	1 455
Housing Allowances	3							445	475	504
Other benefits and allowances	3							-	-	-
Payments in lieu of leave								3 887	4 147	4 400
Long service awards								-	-	-
Post-retirement benefit obligations	6							2 048	2 185	2 319
Sub Total - Other Municipal Staff		-	-	-	-	-	-	112 169	119 684	126 986
% increase	4		-	-	-	-	-	-	6.7%	6.1%
Total Parent Municipality		-	-	-	-	-	-	142 628	152 185	161 468
			-	-	-	-	-	-	6.7%	6.1%
Board Members of Entities										
Basic Salaries and Wages								-	-	-
Pension and UIF Contributions								-	-	-
Medical/Aid Contributions								-	-	-
Overtime								-	-	-
Performance Bonus								-	-	-
Motor Vehicle Allowance	3							-	-	-
Cellphone Allowance	3							-	-	-
Housing Allowances	3							-	-	-
Other benefits and allowances	3							-	-	-
Board Fees								-	-	-
Payments in lieu of leave								-	-	-
Long service awards								-	-	-
Post-retirement benefit obligations	6							-	-	-
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Senior Managers of Entities										
Basic Salaries and Wages								-	-	-
Pension and UIF Contributions								-	-	-
Medical Aid Contributions								-	-	-
Overtime								-	-	-
Performance Bonus								-	-	-
Motor Vehicle Allowance	3							-	-	-
Cellphone Allowance	3							-	-	-
Housing Allowances	3							-	-	-
Other benefits and allowances	3							-	-	-
Payments in lieu of leave								-	-	-
Long service awards								-	-	-
Post-retirement benefit obligations	6							-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages								-	-	-
Pension and UIF Contributions								-	-	-
Medical/Aid Contributions								-	-	-
Overtime								-	-	-
Performance Bonus								-	-	-
Motor Vehicle Allowance	3							-	-	-
Cellphone Allowance	3							-	-	-
Housing Allowances	3							-	-	-
Other benefits and allowances	3							-	-	-
Payments in lieu of leave								-	-	-
Long service awards								-	-	-
Post-retirement benefit obligations	6							-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		-	-	-	-	-	-	142 628	152 185	161 468
% increase	4		-	-	-	-	-	-	6.7%	6.1%
TOTAL MANAGERS AND STAFF	5,7	-	-	-	-	-	-	129 097	137 747	146 150

DC31 Nkangala - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Supporting Table C-12 Salaries, allowances & benefits (political office bearers and senior managers)								
Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		447 941	130 561	224 246			802 748
Chief Whip			471 904	73 383	206 029			751 316
Executive Mayor			666 980	172 686	156 000			995 665
Deputy Executive Mayor								-
Executive Committee			2 743 681	523 071	1 236 177			4 502 929
Total for all other councillors			4 201 485	664 820	1 612 336			6 478 641
Total Councillors	8	-	8 531 990	1 564 521	3 434 788			13 531 299
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 463 885	386 001	159 600	139 589		2 149 075
Chief Finance Officer			1 052 203	260 036	153 600	100 333		1 566 172
GM Technical Services			1 091 610	173 384	147 600	104 090		1 516 684
GM Corporate Services			1 121 482	145 598	149 287	106 939		1 523 305
GM Social Services			1 283 639	81 895	27 600	122 401		1 515 535
List of each official with packages >= senior manager								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Senior Managers of the Municipality	8,10	-	6 012 819	1 046 914	637 687	573 351		8 270 772
A Heading for Each Entity	6,7							
List each member of board by designation								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total for municipal entities	8,10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	14 544 809	2 611 435	4 072 475	573 351		21 802 071

References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

DC31 Nkangala - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2015/16			Current Year 2016/17			Budget Year 2017/18		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		59	-	59	57	-	57	57	-	57
Board Members of municipal entities	4	5	-	5	6	-	6	6	-	6
Municipal employees	5									
Municipal Manager and Senior Managers	3	5	-	5	5	-	5	5	-	5
Other Managers	7	36	-	36	37	13	24	39	13	26
Professionals		27	27	-	26	26	-	32	32	-
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other		27	27	-	26	26	-	32	32	-
Technicians		161	148	13	158	145	13	196	182	14
Finance										
Spatial/town planning										
Information Technology		4	4	-	4	4	-	6	6	-
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other		157	144	13	154	141	13	190	176	14
Clerks (Clerical and administrative)		27	27	-	27	27	-	37	37	-
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	320	202	118	316	211	105	372	264	108
% increase					(1.3%)	4.5%	(11.0%)	17.7%	25.1%	2.9%
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

DC31 Nkangala - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand																
Revenue By Source																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		10	10	10	10	10	10	10	10	10	10	10	10	115	122	130
Interest earned - external investments		2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	25 450	22 459	20 468
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		21	21	21	21	21	21	21	21	21	21	21	21	250	275	302
Licences and permits		33	33	33	33	33	33	33	33	33	33	33	33	400	420	435
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		28 707	28 707	28 707	28 707	28 707	28 707	28 707	28 707	28 707	28 707	28 707	28 707	344 488	347 966	355 394
Other revenue		42	42	42	42	42	42	42	42	42	42	42	42	510	541	571
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)		30 934	30 934	30 934	30 934	30 934	30 934	30 934	30 934	30 934	30 934	30 934	30 934	371 213	371 783	377 300
Expenditure By Type																
Employee related costs		10 758	10 758	10 758	10 758	10 758	10 758	10 758	10 758	10 758	10 758	10 758	10 758	129 097	137 747	146 150
Remuneration of councillors		1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	13 531	14 438	15 319
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		909	909	909	909	909	909	909	909	909	909	909	909	10 912	13 922	15 314
Finance charges		108	108	108	108	108	108	108	108	108	108	108	108	1 296	968	516
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		4 276	4 276	4 276	4 276	4 276	4 276	4 276	4 276	4 276	4 276	4 276	4 812	51 843	52 379	51 072
Transfers and subsidies		9 535	9 535	9 535	9 535	9 535	9 535	9 535	9 535	9 535	9 535	9 535	11 710	116 599	129 131	131 423
Other expenditure		4 545	4 545	4 545	4 545	4 545	4 545	4 545	4 545	4 545	4 545	4 545	4 008	54 001	56 629	59 309
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		31 259	31 259	31 259	31 259	31 259	31 259	31 259	31 259	31 259	31 259	31 259	33 434	377 279	405 215	419 103
Surplus/(Deficit)		(324)	(324)	(324)	(324)	(324)	(324)	(324)	(324)	(324)	(324)	(324)	(2 499)	(6 066)	(33 432)	(41 803)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		181	181	181	181	181	181	181	181	181	181	181	181	2 175	2 280	2 408
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(2 318)	(3 891)	(31 152)	(39 395)
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(2 318)	(3 891)	(31 152)	(39 395)

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC31 Nkangala - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand																
Revenue by Vote																
Vote 1 - Council General and Executive		1	1	1	1	1	1	1	1	1	1	1	1	10	11	11
Vote 2 - Municipal Manager Town Secretary and Chief Execu		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance		30 733	30 733	30 733	30 733	30 733	30 733	30 733	30 733	30 733	30 733	30 733	30 733	368 796	373 632	379 262
Vote 4 - Social Services		33	33	33	33	33	33	33	33	33	33	33	33	400	420	435
Vote 5 - Local Economic Development		349	349	349	349	349	349	349	349	349	349	349	349	4 182	-	-
Vote 6 - Development and Planning		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Technical Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Corporate services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		31 116	31 116	31 116	31 116	31 116	31 116	31 116	31 116	31 116	31 116	31 116	31 116	373 388	374 063	379 708
Expenditure by Vote to be appropriated																
Vote 1 - Council General and Executive		2 969	2 969	2 969	2 969	2 969	2 969	2 969	2 969	2 969	2 969	2 969	2 969	35 623	37 979	37 546
Vote 2 - Municipal Manager Town Secretary and Chief Execu		2 924	2 924	2 924	2 924	2 924	2 924	2 924	2 924	2 924	2 924	2 924	2 924	35 089	31 914	32 461
Vote 3 - Finance		2 469	2 469	2 469	2 469	2 469	2 469	2 469	2 469	2 469	2 469	2 469	2 469	29 634	30 503	31 557
Vote 4 - Social Services		7 210	7 210	7 210	7 210	7 210	7 210	7 210	7 210	7 210	7 210	7 210	7 210	86 521	88 364	94 615
Vote 5 - Local Economic Development		2 298	2 298	2 298	2 298	2 298	2 298	2 298	2 298	2 298	2 298	2 298	2 298	27 578	28 830	27 797
Vote 6 - Development and Planning		1 770	1 770	1 770	1 770	1 770	1 770	1 770	1 770	1 770	1 770	1 770	1 770	21 245	16 524	17 462
Vote 7 - Technical Services		7 440	7 440	7 440	7 440	7 440	7 440	7 440	7 440	7 440	7 440	7 440	9 615	91 457	117 700	124 378
Vote 8 - Corporate services		4 178	4 178	4 178	4 178	4 178	4 178	4 178	4 178	4 178	4 178	4 178	4 178	50 133	53 402	53 286
Vote 9 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		31 259	31 259	31 259	31 259	31 259	31 259	31 259	31 259	31 259	31 259	31 259	33 434	377 279	405 215	419 103
Surplus/(Deficit) before assoc.		(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(2 318)	(3 891)	(31 152)	(39 395)
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(2 318)	(3 891)	(31 152)	(39 395)

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC31 Nkangala - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue - Functional																
<i>Governance and administration</i>		30 734	30 734	30 734	30 734	30 734	30 734	30 734	30 734	30 734	30 734	30 734	30 734	368 806	373 643	379 273
Executive and council		1	1	1	1	1	1	1	1	1	1	1	1	10	11	11
Finance and administration		30 733	30 733	30 733	30 733	30 733	30 733	30 733	30 733	30 733	30 733	30 733	30 733	368 796	373 632	379 262
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		382	382	382	382	382	382	382	382	382	382	382	382	4 582	420	435
Planning and development		349	349	349	349	349	349	349	349	349	349	349	349	4 182	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		33	33	33	33	33	33	33	33	33	33	33	33	400	420	435
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		31 116	31 116	31 116	31 116	31 116	31 116	31 116	31 116	31 116	31 116	31 116	31 116	373 388	374 063	379 708
Expenditure - Functional																
<i>Governance and administration</i>		13 237	13 237	13 237	13 237	13 237	13 237	13 237	13 237	13 237	13 237	13 237	13 237	158 846	165 683	167 827
Executive and council		3 285	3 285	3 285	3 285	3 285	3 285	3 285	3 285	3 285	3 285	3 285	3 285	39 422	42 005	41 824
Finance and administration		9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	9 025	108 298	113 707	115 509
Internal audit		927	927	927	927	927	927	927	927	927	927	927	927	11 125	9 971	10 495
<i>Community and public safety</i>		6 915	6 915	6 915	6 915	6 915	6 915	6 915	6 915	6 915	6 915	6 915	6 915	82 977	85 147	91 205
Community and social services		2 100	2 100	2 100	2 100	2 100	2 100	2 100	2 100	2 100	2 100	2 100	2 100	25 202	28 258	30 181
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		2 517	2 517	2 517	2 517	2 517	2 517	2 517	2 517	2 517	2 517	2 517	2 517	30 208	27 182	29 377
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		2 297	2 297	2 297	2 297	2 297	2 297	2 297	2 297	2 297	2 297	2 297	2 297	27 567	29 708	31 646
<i>Economic and environmental services</i>		11 095	11 095	11 095	11 095	11 095	11 095	11 095	11 095	11 095	11 095	11 095	11 095	132 270	135 314	159 908
Planning and development		10 800	10 800	10 800	10 800	10 800	10 800	10 800	10 800	10 800	10 800	10 800	10 800	12 975	131 770	156 497
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		295	295	295	295	295	295	295	295	295	295	295	295	3 543	3 217	3 411
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		12	12	12	12	12	12	12	12	12	12	12	12	143	147	163
Total Expenditure - Functional		31 259	31 259	31 259	31 259	31 259	31 259	31 259	31 259	31 259	31 259	31 259	31 259	33 434	377 279	405 215
Surplus/(Deficit) before assoc.		(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(2 318)	(3 891)	(31 152)	(39 395)
Share of surplus/(deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(143)	(2 318)	(3 891)	(31 152)	(39 395)

References

DC31 Nkangala - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - Council General and Executive		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager Town Secretary and Chief Executive		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Local Economic Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Development and Planning		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Technical Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Corporate services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - Council General and Executive		150	150	150	150	150	150	150	150	150	150	150	150	1 800	100	-
Vote 2 - Municipal Manager Town Secretary and Chief Executive		3	3	3	3	3	3	3	3	3	3	3	3	35	-	-
Vote 3 - Finance		4	4	4	4	4	4	4	4	4	4	4	4	50	60	65
Vote 4 - Social Services		612	612	612	612	612	612	612	612	612	612	612	613	7 350	940	950
Vote 5 - Local Economic Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Development and Planning		4	4	4	4	4	4	4	4	4	4	4	4	42	-	-
Vote 7 - Technical Services		754	754	754	754	754	754	754	754	754	754	754	754	9 050	6 350	2 000
Vote 8 - Corporate services		880	880	880	880	880	880	880	880	880	880	880	880	10 558	3 000	2 920
Vote 9 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	28 885	10 450	5 935
Total Capital Expenditure	2	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	28 885	10 450	5 935

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

DC31 Nkangala - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand																
Capital Expenditure - Functional	1															
<i>Governance and administration</i>		1 666	1 666	1 666	1 666	1 666	1 666	1 666	1 666	1 666	1 666	1 666	1 666	19 993	7 810	3 085
Executive and council		150	150	150	150	150	150	150	150	150	150	150	150	1 800	100	-
Finance and administration		1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	18 173	7 710	3 085
Internal audit		2	2	2	2	2	2	2	2	2	2	2	2	20	-	-
<i>Community and public safety</i>		610	610	610	610	610	610	610	610	610	610	610	610	7 320	940	950
Community and social services		70	70	70	70	70	70	70	70	70	70	70	70	840	870	950
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		323	323	323	323	323	323	323	323	323	323	323	323	3 880	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		217	217	217	217	217	217	217	217	217	217	217	217	2 600	70	-
<i>Economic and environmental services</i>		131	131	131	131	131	131	131	131	131	131	131	131	1 572	1 700	1 900
Planning and development		129	129	129	129	129	129	129	129	129	129	129	129	1 542	1 700	1 900
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		3	3	3	3	3	3	3	3	3	3	3	3	30	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	28 885	10 450	5 935
Funded by:																
National Government													-	-	-	-
Provincial Government													-	-	-	-
District Municipality													-	-	-	-
Other transfers and grants													-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations													-	-	-	-
Borrowing													-	-	-	-
Internally generated funds		2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	28 885	10 450	5 935
Total Capital Funding		2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	28 885	10 450	5 935

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure check

DC31 Nkangala - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand													1		
Cash Receipts By Source															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	10	10	10	10	10	10	10	10	10	10	10	10	115	122	130
Interest earned - external investments	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	25 450	22 459	20 468
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	21	21	21	21	21	21	21	21	21	21	21	21	250	275	302
Licences and permits	33	33	33	33	33	33	33	33	33	33	33	33	400	420	435
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operationa	28 707	28 707	28 707	28 707	28 707	28 707	28 707	28 707	28 707	28 707	28 707	28 707	344 488	347 966	355 394
Other revenue	42	42	42	42	42	42	42	42	42	42	42	42	510	541	571
Cash Receipts by Source	30 934	30 934	30 934	30 934	30 934	30 934	30 934	30 934	30 934	30 934	30 934	30 934	371 213	371 783	377 300
Other Cash Flows by Source															
Transfer receipts - capital	181	181	181	181	181	181	181	181	181	181	181	181	2 175	2 280	2 408
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	(3 984)	(3 984)	(4 373)	(4 799)
Total Cash Receipts by Source	31 116	31 116	31 116	31 116	31 116	31 116	31 116	31 116	31 116	31 116	31 116	27 132	369 404	369 690	374 909
Cash Payments by Type															
Employee related costs	10 758	10 758	10 758	10 758	10 758	10 758	10 758	10 758	10 758	10 758	10 758	10 758	129 097	137 747	146 150
Remuneration of councillors	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	1 128	13 531	14 438	15 319
Finance charges	108	108	108	108	108	108	108	108	108	108	108	108	1 296	968	516
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 276	4 276	4 276	4 276	4 276	4 276	4 276	4 276	4 276	4 276	4 276	4 276	51 307	51 809	50 474
Transfers and grants - other municipalities	9 535	9 535	9 535	9 535	9 535	9 535	9 535	9 535	9 535	9 535	9 535	11 710	116 599	146 255	160 222
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	42	42	42	42	42	42	42	42	42	42	42	42	510	541	571
Cash Payments by Type	25 847	25 847	25 847	25 847	25 847	25 847	25 847	25 847	25 847	25 847	25 847	28 022	312 340	351 758	373 252
Other Cash Flows/Payments by Type															
Capital assets	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	28 885	10 450	5 935
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	3 303	3 303	3 336	1 793
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	28 254	28 254	28 254	28 254	28 254	28 254	28 254	28 254	28 254	28 254	28 254	33 732	344 528	365 543	380 980
NET INCREASE/(DECREASE) IN CASH HELD	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	(6 600)	24 877	4 147	(6 070)
Cash/cash equivalents at the month/year begin	233 599	236 460	239 322	242 183	245 045	247 906	250 768	253 629	256 491	259 353	262 214	265 076	233 599	258 475	262 622
Cash/cash equivalents at the month/year end	236 460	239 322	242 183	245 045	247 906	250 768	253 629	256 491	259 353	262 214	265 076	258 475	258 475	262 622	256 552

References

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.

DC31 Nkangala - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2016/17	2017/18 Medium Term Revenue & Expenditure Framework			Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Total Contract Value
		Total	Original Budget	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
DidoDigital Documents (PTY) LTD		453	302	151	-	-								905
Shellard Audio Visual Projects (PTY)LTD		-	72	144	144	72								
Big Sky		2 144	2 339	2 339	195	-								
Otis		28	84	84	56	-								
Power Development Services (PDS)		-	12	25	26	13								
Siyakhula Elevators (PTY)LTD		-	6	6	6	6								
Arch Actuarial Consulting		5	5	5	-	-								
Global Credit Training Co (Pty)LTD		145	156	168	-	-								
Conew Supply & Services		-	500	999	999	499								2 997
Wenzile Phaphama Trading & Projects		673	2 693	2 693	2 020	-								8 079
Total Operating Expenditure Implication		3 448	6 168	6 614	3 446	590	-	-	-	-	-	-	-	20 265
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		3 448	6 168	6 614	3 446	590	-	-	-	-	-	-	-	20 265

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)
3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

DC31 Nkangala - Supporting Table SA34a Capital expenditure on new assets by asset class

Description		Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Capital expenditure on new assets by Asset Class/Sub-class											
Other assets			-	-	-	-	-	-	6 038	4 700	220
Operational Buildings			-	-	-	-	-	-	6 038	4 700	220
Municipal Offices									6 038	4 700	220
Pay/Enquiry Points									-	-	-
Building Plan Offices									-	-	-
Workshops									-	-	-
Yards									-	-	-
Stores									-	-	-
Laboratories									-	-	-
Training Centres									-	-	-
Manufacturing Plant									-	-	-
Depots									-	-	-
Capital Spares									-	-	-
Intangible Assets			-	-	-	-	-	-	2 750	-	-
Servitudes									-	-	-
Licences and Rights			-	-	-	-	-	-	2 750	-	-
Water Rights									-	-	-
Effluent Licenses									-	-	-
Solid Waste Licenses									-	-	-
Computer Software and Applications									2 750	-	-
Load Settlement Software Applications									-	-	-
Unspecified									-	-	-
Computer Equipment			-	-	-	-	-	-	2 800	2 800	2 700
Computer Equipment									2 800	2 800	2 700
Furniture and Office Equipment			-	-	-	-	-	-	5 807	250	115
Furniture and Office Equipment									5 807	250	115
Machinery and Equipment			-	-	-	-	-	-	8 390	1 000	1 000
Machinery and Equipment									8 390	1 000	1 000
Transport Assets			-	-	-	-	-	-	3 100	1 700	1 900
Transport Assets									3 100	1 700	1 900
Libraries			-	-	-	-	-	-	-	-	-
Libraries									-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									-	-	-
Total Capital Expenditure on new assets	1		-	-	-	-	-	-	28 885	10 450	5 935

DC31 Nkangala - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Supporting Table 6: Repairs and maintenance expenditure by asset class										
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Other assets		-	-	-	-	-	-	2 398	2 598	2 598
Operational Buildings		-	-	-	-	-	-	2 398	2 598	2 598
Municipal Offices								2 398	2 598	2 598
Pay/Enquiry Points								-	-	-
Building Plan Offices								-	-	-
Workshops								-	-	-
Yards								-	-	-
Stores								-	-	-
Laboratories								-	-	-
Training Centres								-	-	-
Manufacturing Plant								-	-	-
Depots								-	-	-
Capital Spares								-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing								-	-	-
Social Housing								-	-	-
Capital Spares										
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets								-	-	-
Intangible Assets		-	-	-	-	-	-	305	420	501
Servitudes								-	-	-
Licences and Rights		-	-	-	-	-	-	305	420	501
Water Rights								-	-	-
Effluent Licenses								-	-	-
Solid Waste Licenses								-	-	-
Computer Software and Applications								305	420	501
Load Settlement Software Applications								-	-	-
Unspecified								-	-	-
Computer Equipment		-	-	-	-	-	-	3 700	3 700	1 950
Computer Equipment								3 700	3 700	1 950
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment								-	-	-
Machinery and Equipment		-	-	-	-	-	-	2 000	1 000	1 000
Machinery and Equipment								2 000	1 000	1 000
Transport Assets		-	-	-	-	-	-	1 154	1 555	1 684
Transport Assets								1 154	1 555	1 684
Libraries		-	-	-	-	-	-	-	-	-
Libraries								-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals								-	-	-
Total Repairs and Maintenance Expenditure	1	-	-	-	-	-	-	9 557	9 273	7 733
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.2%	5.1%
R&M as % Operating Expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.5%	1.9%

DC31 Nkangala - Supporting Table SA34d Depreciation by asset class

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
<u>Depreciation by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		-	-	-	-	-	-	363	363	399
Roads Infrastructure		-	-	-	-	-	-	282	282	310
Roads								282	282	310
Road Structures										
Road Furniture										
Capital Spares										
Electrical Infrastructure		-	-	-	-	-	-	81	81	89
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks								81	81	89
LV Networks										
Capital Spares										
<u>Community Assets</u>		-	-	-	-	-	-	-	125	137
Community Facilities		-	-	-	-	-	-	-	125	137
Capital Spares								-	125	137
<u>Other assets</u>		-	-	-	-	-	-	2 463	2 663	2 929
Operational Buildings		-	-	-	-	-	-	2 463	2 663	2 929
Municipal Offices								2 463	2 663	2 929
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
<u>Intangible Assets</u>		-	-	-	-	-	-	92	1 009	1 110
Servitudes										
Licences and Rights		-	-	-	-	-	-	92	1 009	1 110
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications								92	1 009	1 110
Load Settlement Software Applications										
Unspecified										
<u>Computer Equipment</u>		-	-	-	-	-	-	1 514	2 704	2 974
Computer Equipment								1 514	2 704	2 974
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	686	778	856
Furniture and Office Equipment								686	778	856
<u>Machinery and Equipment</u>		-	-	-	-	-	-	1 769	2 091	2 300
Machinery and Equipment								1 769	2 091	2 300
<u>Transport Assets</u>		-	-	-	-	-	-	4 025	4 191	4 610
Transport Assets								4 025	4 191	4 610
Total Depreciation	1	-	-	-	-	-	-	10 912	13 922	15 314

DC31 Nkangala - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	ordinate s	Total Project Estimate	Prior year outcomes	2017/18 Medium Term Revenue & Expenditure Framework			Project information		
R thousand	4			2	6	3	3	5		Audited Outcome 2015/16	Current Year 2016/17 Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Ward location	New or renewal
Parent municipality:																
Administrative and Corporate Support				Competent, Innovative and Accountable Team								188	200	220		
		Corporate Support										188	200	220		
		Property Plant and Equipment			No	Property Plant and Equipment						188	200	220		New
		Other Assets			No		Other Assets					188	200	220		New
Pollution Control		Pollution Control		Healthy Social Environment								30				
		Pollution Control										30				
		Property Plant and Equipment			No	Property Plant and Equipment						30				New
		Furniture and Office Equipment			No		Furniture and Office Equipment					30				New
Corporate Wide Strategic Planning (IDPs LEDs)		Corporate Wide Strategic Planning (IDPs LEDs)		Integrated regionalised planning								12				
		IDP										12				
		Property Plant and Equipment			No	Property Plant and Equipment						12				New
		Furniture and Office Equipment			No		Furniture and Office Equipment					12				New
Development/Facilitation		Development/ Facilitation		Competent, Innovative and Accountable Team								1 500	1 700	1 900		
		Regional Planning										1 500	1 700	1 900		
		Property Plant and Equipment			No	Property Plant and Equipment						1 500	1 700	1 900		New
		Transport Assets			No		Transport Assets					1 500	1 700	1 900		New
Disaster Management		Disaster Management		Healthy Social Environment								840	870	950		
		Disaster Management										840	870	950		
		Property Plant and Equipment			No	Property Plant and Equipment						840	870	950		New
		Furniture and Office Equipment			No		Furniture and Office Equipment					40	20	50		New
		Machinery and Equipment			No		Machinery and Equipment					800	850	900		New
Finance		Finance		Sound Financial Management								50	60	65		
		Finance										50	60	65		
		Property Plant and Equipment			No	Property Plant and Equipment						50	60	65		New
		Furniture and Office Equipment			No		Furniture and Office Equipment					50	60	65		New
Fire Fighting and Protection		Fire Fighting and Protection		Healthy Social Environment								3 880				
		Fire Fighting										3 880				
		Property Plant and Equipment			No	Property Plant and Equipment						480				New
		Machinery and Equipment			No		Machinery and Equipment					3 400				New
Governance Function		Governance Function		Sound Electronic Governance								20				
		Internal Audit										20				
		Property Plant and Equipment			No	Property Plant and Equipment						20				New
		Furniture and Office Equipment			No		Furniture and Office Equipment					20				New
Health Services		Health Services		Healthy Social Environment								2 600	70			
		Health Services										2 600	70			
		Property Plant and Equipment			No	Property Plant and Equipment						2 600	70			New
		Furniture and Office Equipment			No		Furniture and Office Equipment					250	70			New
		Other Assets			No		Other Assets					2 350				New
Human Resources		Human Resources		Competent, Innovative and Accountable Team								100				
		Human Resource Admin										100				
		Property Plant and Equipment			No	Property Plant and Equipment						100				New
		Furniture and Office Equipment			No		Furniture and Office Equipment					60				New
		Machinery and Equipment			No		Machinery and Equipment					40				New
Information Technology		Information Technology		Sound Electronic Governance								10 270	2 800	2 700		
		Information Technology										10 270	2 800	2 700		
		Intangible Assets			No	Intangible Assets						2 750				New
		Other			No		Other					2 750				New
		Property Plant and Equipment			No	Property Plant and Equipment						7 520	2 800	2 700		New
		Computer Equipment			No		Computer Equipment					2 800	2 800	2 700		New
		Furniture and Office Equipment			No		Furniture and Office Equipment					4 720				New
Legal Services		Legal Services		Competent, Innovative and Accountable Team								15				
		Legal Services										15				
		Property Plant and Equipment			No	Property Plant and Equipment						15				New
		Furniture and Office Equipment			No		Furniture and Office Equipment					15				New
Mayor and Council		Mayor and Council		Competent, Innovative and Accountable Team								1 800	100			
		Executive Mayor & Council										1 800	100			
		Property Plant and Equipment			No	Property Plant and Equipment						1 800	100			New
		Furniture and Office Equipment			No		Furniture and Office Equipment					100	100			New
		Machinery and Equipment			No		Machinery and Equipment					100				New
		Transport Assets			No		Transport Assets					1 600				New
Property Services		Property Services		Competent, Innovative and Accountable Team								7 550	4 650	100		
		Property Services										7 550	4 650	100		
		Property Plant and Equipment			No	Property Plant and Equipment						7 550	4 650	100		New
		Machinery and Equipment			No		Machinery and Equipment					4 050	150	100		New
		Other Assets			No		Other Assets					3 500	4 500			New
Town Planning Building Regulations and Enforcement		Town Planning Building Regulations and Enforcement		Integrated regionalised planning								30				
		Town Planning										30				
		Property Plant and Equipment			No	Property Plant and Equipment						30				New
		Furniture and Office Equipment			No		Furniture and Office Equipment					30				New
Grand Total												28 885	10 450	5 935		

DC31 Nkangala - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	Total Project Estimate	Prior year outcomes		2017/18 Medium Term Revenue & Expenditure Framework			Project information
						Audited Outcome 2015/16	Current Year 2016/17 Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousand	4										Ward location
Parent municipality:											
REVENUE PROJECTS											
Economic Development/Planning		Economic Development/Planning						(4 182)			
		Default Transactions						(4 182)			
Finance		Finance						(368 796)	(373 632)	(379 262)	
		Default Transactions						(368 796)	(373 632)	(379 262)	
Mayor and Council		Mayor and Council						(10)	(11)	(11)	
		Default Transactions						(10)	(11)	(11)	
Pollution Control		Pollution Control						(400)	(420)	(435)	
		Default Transactions						(400)	(420)	(435)	
		Grand Total Revenue						(373 388)	(374 063)	(379 708)	
OPERATING EXPENDITURE PROJECTS											
Administrative and Corporate Support		Administrative and Corporate Support						18 634	19 491	20 648	
		Capital: Non-Infrastructure: Existing: Upgrading: Intangible Assets: Computer Software and Applications: Collaborator						573	631	675	
		Operational: Maintenance: Non-Infrastructure: Corrective Maintenance: Planned: Transport Assets: Maintenance & Repairs Transport Assets						54	60	65	
		Operational: Municipal Running Cost						16 807	17 600	18 708	
		Operational: Typical Work Streams: Performance Management: Provision of Performance Management Services						1 200	1 200	1 200	
Asset Management		Asset Management						1 119	1 163	1 223	
		Operational: Municipal Running Cost						1 119	1 163	1 223	
Budget and Treasury Office		Budget and Treasury Office						6 572	6 925	7 344	
		Operational: Municipal Running Cost						6 312	6 655	7 062	
		Operational: Typical Work Streams: Communication and Public Participation: Budget Road Show Public Participation: Budget Community Participation						260	270	284	
Corporate Wide Strategic Planning (IDPs LEDs)		Corporate Wide Strategic Planning (IDPs LEDs)						2 999	3 188	2 564	
		Operational: Municipal Running Cost						2 190	2 328	2 531	
		Operational: Typical Work Streams: Capacity Building Training and Development: Workshops Seminars and Subject Matter Training: Workshops Seminars and Subject Training						25	30	35	
		Operational: Typical Work Streams: Strategic Management and Governance: IDP Planning and Revision: IDP Planning and Revision						784	830		
Development Facilitation		Development Facilitation						76 767	102 574	108 454	
		Operational: Infrastructure Projects: Existing: Upgrading: Roads Infrastructure: Road Structures: Phola Park Vehicle Bridge						3 500	7 000		
		Operational: Infrastructure Projects: Existing: Upgrading: Roads Infrastructure: Roads: Bus Route Milva						2 359	7 861		
		Operational: Infrastructure Projects: Existing: Upgrading: Roads Infrastructure: Roads: Completion of Bus Route Tweefontein G								5 700	
		Operational: Infrastructure Projects: Existing: Upgrading: Roads Infrastructure: Roads: Kakarela Road Construction								6 934	
		Operational: Infrastructure Projects: Existing: Upgrading: Roads Infrastructure: Roads: Paving of Greenside Road Khayalanyoni								5 213	
		Operational: Infrastructure Projects: Existing: Upgrading: Roads Infrastructure: Roads: Roads and Stormwater Newtown							10 989	10 989	
		Operational: Infrastructure Projects: Existing: Upgrading: Sanitation Infrastructure: Outfall Sewers: Upgrading Klarinet v2 x3 and Pine Ridge Sewer								5 001	
		Operational: Infrastructure Projects: Existing: Upgrading: Sanitation Infrastructure: Outfall Sewers: Upgrading of Pap & Vleis Outfall Sewer								5 000	
		Operational: Infrastructure Projects: Existing: Upgrading: Sanitation Infrastructure: Reticulation: Mountainview Water Reticulation						570			
		Operational: Infrastructure Projects: Existing: Upgrading: Sanitation Infrastructure: Reticulation: Replace Asbestos Pipes Syabuswa						4 948	5 719	6 101	
		Operational: Infrastructure Projects: Existing: Upgrading: Sanitation Infrastructure: Reticulation: Sewer Line Hlanikhale Ext 3							9 527	3 000	
		Operational: Infrastructure Projects: Existing: Upgrading: Sanitation Infrastructure: Reticulation: Sewer Pipeline Kgomostreet ph3						8 086			
		Operational: Infrastructure Projects: Existing: Upgrading: Sanitation Infrastructure: Reticulation: Water Supply at Phake						2 000	3 027		
		Operational: Infrastructure Projects: Existing: Upgrading: Sanitation Infrastructure: Waste Water Treatment Works: Construction of Waterborne System RDP Moloto						3 930	1 017		
		Operational: Infrastructure Projects: Existing: Upgrading: Sanitation Infrastructure: Waste Water Treatment Works: Refurbish Belfast WTW Upgrade Bulk Supply Elev tenk							6 021	4 021	
		Operational: Infrastructure Projects: Existing: Upgrading: Sanitation Infrastructure: Waste Water Treatment Works: Refurbishment WWTP and Replace AC pipes								8 000	
		Operational: Infrastructure Projects: Existing: Upgrading: Sanitation Infrastructure: Waste Water Treatment Works: Upgrading WWTW Thubelihle						7 000	13 001		
		Operational: Infrastructure Projects: Existing: Upgrading: Solid Waste Infrastructure: Landfill Sites: Development of 2nd phase Landfill site								9 527	
		Operational: Infrastructure Projects: Existing: Upgrading: Storm water Infrastructure: Storm water Conveyance: Kabenziwa Stormwater Control								4 697	
		Operational: Infrastructure Projects: Existing: Upgrading: Storm water Infrastructure: Storm water Conveyance: Stormwater Phumula								5 471	
		Operational: Infrastructure Projects: Existing: Upgrading: Water Supply Infrastructure: Boreholes: Rehab Borehole to Supply elevated Steel Tank Moloto						2 500	2 034	1 528	
		Operational: Infrastructure Projects: Existing: Upgrading: Water Supply Infrastructure: Distribution: Bulk Water Supply Wilge						8 238	7 802		
		Operational: Infrastructure Projects: New: Water Supply Infrastructure: Distribution: Infrastructure for supply of reclaimed Mine Water							7 000	10 000	
		Operational: Infrastructure Projects: New: Water Supply Infrastructure: Distribution: Installation of prepaid water meters Dulkstroom						4 250			
		Operational: Infrastructure Projects: New: Water Supply Infrastructure: Distribution: Installation of Water distribution network Emagwenya						9 004	5 000		
		Operational: Municipal Running Cost						12 156	14 163	14 730	
		Operational: Non-Infrastructure: New: Machinery and Equipment: Grader						5 400			
		Operational: Typical Work Streams: Capacity Building Training and Development: Workshops Seminars and Subject Matter Training: Workshops Seminars and Subject Training						100	71	71	
		Operational: Typical Work Streams: Functions and Events: Events and Organisations: Events and Organisations						52	60	60	
		Operational: Typical Work Streams: Strategic: Management and Governance: Master plan: Geohydrological investigations						500			
		Operational: Typical Work Streams: Strategic: Management and Governance: Master plan: Rural Road Asset Management						2 175	2 280	2 408	

DC31 Nkangala - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	Total Project Estimate	Prior year outcomes		2017/18 Medium Term Revenue & Expenditure Framework			Project information
						Audited Outcome 2015/16	Current Year 2016/17 Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousand	4										Ward location
Disaster Management		Disaster Management						10 217	12 325	13 533	
		Operational: Maintenance: Non-Infrastructure: Corrective Maintenance: Planned: Transport Assets: Maintenance & Repairs Transport Assets						38	3	4	
		Operational: Maintenance: Non-Infrastructure: Preventative Maintenance: Interval Based: Machinery and Equipment: Maintenance and Repair Machinery and Equipment						1 020	1 020	1 089	
		Operational: Municipal Running Cost						7 088	7 922	8 476	
		Operational: Typical Work Streams: Emergency and Disaster Management: Disaster Management: Awareness Campaigns Disaster M						230	250	360	
		Operational: Typical Work Streams: Emergency and Disaster Management: Disaster Management: Capacitation Of Disaster Manage						350	370	380	
		Operational: Typical Work Streams: Emergency and Disaster Management: Disaster Management: Emergency Open day needs						520	550	583	
		Operational: Typical Work Streams: Emergency and Disaster Management: Disaster Management: Moral Regeneration Movement						370	420	450	
		Operational: Typical Work Streams: Emergency and Disaster Management: Disaster Management: Software Licence Disaster Mana							990	1 200	
		Operational: Typical Work Streams: Emergency and Disaster Management: Disaster Relief: Disaster Relief Tents & Tarpaul						600	800	1 000	
Economic Development/Planning		Economic Development/Planning						27 435	28 683	27 634	
		Operational: Municipal Running Cost						6 385	6 628	7 074	
		Operational: Typical Work Streams: Capacity Building Training and Development: Workshops Seminars and Subject Matter Training: Workshops Seminars and Subject Training						50	55	60	
		Operational: Typical Work Streams: Expanded Public Works Programme: Project: Job Creation EPWP Creative Arts and Culture						3 000	4 000	5 000	
		Operational: Typical Work Streams: Expanded Public Works Programme: Project: Job Creation EPWP Rural Development & Agriculture						3 000	4 000	5 000	
		Operational: Typical Work Streams: Expanded Public Works Programme: Project: Job Creation EPWP Security						6 000	5 000	5 000	
		Operational: Typical Work Streams: Functions and Events: Special Events and Functions: Mining and Big Industry Summit						600			
		Operational: Typical Work Streams: Functions and Events: Special Events and Functions: Rural Development Land Audit & Agricultural Summit						600			
		Operational: Typical Work Streams: Local Economic Development: Project Implementation: Develop Business Plan Sawmill Project Emakhazeni						300			
		Operational: Typical Work Streams: Local Economic Development: Project Implementation: Integrated Green Economy Manag						3 000	3 500		
		Operational: Typical Work Streams: Local Economic Development: Project Implementation: Neda Development & Establishment						250	500	500	
		Operational: Typical Work Streams: Local Economic Development: Project Implementation: Non-financial support tp SMMEs Cooperatives & Informal Traders						2 000	2 500	2 500	
		Operational: Typical Work Streams: Local Economic Development: Project Implementation: Strategy Township Economy						250			
		Operational: Typical Work Streams: Local Economic Development: Project Implementation: Support to SMMEs Cooperatives & Informal Traders						2 000	2 500	2 500	
Finance		Finance						18 342	18 574	18 902	
		Capital: Non-Infrastructure: Existing: Upgrading: Intangible Assets: Computer Software and Applications: Caseware						169	182	195	
		Capital: Non-Infrastructure: Existing: Upgrading: Intangible Assets: Computer Software and Applications: Munsoft						1 055	1 118	1 185	
		Capital: Non-Infrastructure: Existing: Upgrading: Intangible Assets: Computer Software and Applications: Sage						50	60	70	
		Operational: Municipal Running Cost						13 631	13 571	13 482	
		Operational: Typical Work Streams: District Initiatives and Assistance to Municipalities: Assistance to Local Municipalities (Capacity Building): Revenue Enhancement								50	
		Operational: Typical Work Streams: District Initiatives and Assistance to Municipalities: Assistance to Local Municipalities (Software and Application Support): Drysm Scm/ Debtors Verification						420	445	472	
		Operational: Typical Work Streams: District Initiatives and Assistance to Municipalities: Assistance to Local Municipalities (Software and Application Support): Emkh Scm/ Debtors Verification						420	445	472	
		Operational: Typical Work Streams: District Initiatives and Assistance to Municipalities: Assistance to Local Municipalities (Software and Application Support): Emkh Scm/ Debtors Verification						480	509	539	
		Operational: Typical Work Streams: District Initiatives and Assistance to Municipalities: Assistance to Local Municipalities (Software and Application Support): Slim Scm/ Debtors Verification						480	509	539	
		Operational: Typical Work Streams: District Initiatives and Assistance to Municipalities: Assistance to Local Municipalities (Software and Application Support): Thin Scm/ Debtors Verification						420	445	472	
		Operational: Typical Work Streams: District Initiatives and Assistance to Municipalities: Assistance to Local Municipalities (Software and Application Support): Vklm Scm/ Debtors Verification						420	445	472	
		Operational: Typical Work Streams: Financial Management Grant: Interns Compensation: Interns Compensation						527	562	597	
		Operational: Typical Work Streams: Functions and Events: Events and Organisations: Events and Organisations						94	100	171	
		Operational: Typical Work Streams: Strategic Management and Governance: Medium Term Strategy (MTS) Development: Actuarial Valuation						20	25	30	
		Operational: Typical Work Streams: Strategic Management and Governance: Medium Term Strategy (MTS) Development: Credit Rating						156	156	156	
Fire Fighting and Protection		Fire Fighting and Protection						30 208	27 182	29 377	
		Operational: Maintenance: Non-Infrastructure: Corrective Maintenance: Planned: Transport Assets: Maintenance & Repairs Transport Assets						717	1 124	1 221	
		Operational: Maintenance: Non-Infrastructure: Preventative Maintenance: Interval Based: Furniture and Office Equipment: Maintenance Furniture and Office Equipment						22	22	25	
		Operational: Municipal Running Cost						21 588	22 957	24 563	
		Operational: Non-Infrastructure: New: Machinery and Equipment: Equipment Emakhazeni							900	1 200	
		Operational: Non-Infrastructure: New: Transport Assets: Hazmat Response Vehicle Emalahleni						1 800			
		Operational: Non-Infrastructure: New: Transport Assets: Medium Rescue Pumper Emakhazeni						4 000			
		Operational: Typical Work Streams: Capacity Building Training and Development: Workshops Seminars and Subject Matter Training: Workshops Seminars and Subject Training						50	55	60	
		Operational: Typical Work Streams: Public Protection and Safety: Public Protection and Safety						2 030	2 123	2 309	
Governance Function		Governance Function						11 125	9 971	10 495	
		Operational: Municipal Running Cost						8 397	7 189	7 648	
		Operational: Typical Work Streams: District Initiatives and Assistance to Municipalities: Assistance to Local Municipalities (Capacity Building): Co-sourced Internal Audit Support						1 790	1 790	1 790	
		Operational: Typical Work Streams: Strategic Management and Governance: Administrative Strategy and Planning: ICT Audit						190	200	210	
		Operational: Typical Work Streams: Strategic Management and Governance: Administrative Strategy and Planning: Supply Chain Audit						180	190	200	
		Operational: Typical Work Streams: Strategic Management and Governance: Risk Management: Internal Audit						567	603	647	
Health Services		Health Services						27 567	29 708	31 646	
		Operational: Maintenance: Non-Infrastructure: Preventative Maintenance: Interval Based: Furniture and Office Equipment: Maintenance Furniture and Office Equipment						44	50	60	
		Operational: Municipal Running Cost						25 753	27 761	29 547	
		Operational: Typical Work Streams: Capacity Building Training and Development: Induction Programmes New Staff: Mhs Training						110	120	140	
		Operational: Typical Work Streams: Drinking Water Quality: Drinking Water Quality						1 450	1 537	1 629	
		Operational: Typical Work Streams: Environmental: Environmental Health: Education & Awareness Campaigns						210	240	270	
Human Resources		Human Resources						13 595	14 302	14 863	
		Operational: Maintenance: Non-Infrastructure: Corrective Maintenance: Planned: Intangible Assets: Licences and Rights: Computer Software and Applications: Support and maintenance Intangible assets Software								44	
		Operational: Maintenance: Non-Infrastructure: Preventative Maintenance: Interval Based: Furniture and Office Equipment: Maintenance Furniture and Office Equipment						35	35	35	
		Operational: Municipal Running Cost						12 850	13 522	13 951	
		Operational: Typical Work Streams: Human Resources: Employee Assistance Programme: Employee Assistance Programme						711	745	833	

DC31 Nkangala - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	Total Project Estimate	Prior year outcomes		2017/18 Medium Term Revenue & Expenditure Framework			Project information
						Audited Outcome 2015/16	Current Year 2016/17 Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousand	4										Ward location
Information Technology		Information Technology						17 094	18 745	16 857	
		Capital: Non-infrastructure: Existing: Upgrading: Computer Equipment: Telephone System						330	330	330	
		Capital: Non-infrastructure: Existing: Upgrading: Intangible Assets: Computer Software and Applications: Backup Data Centre						300	315	320	
		Capital: Non-infrastructure: Existing: Upgrading: Intangible Assets: Computer Software and Applications: Ict Helpdesk						484	508	520	
		Capital: Non-infrastructure: Existing: Upgrading: Intangible Assets: Computer Software and Applications: Libwin						132	139	140	
		Capital: Non-infrastructure: Existing: Upgrading: Intangible Assets: Computer Software and Applications: Microsoft						2 800	2 800	2 800	
		Capital: Non-infrastructure: Existing: Upgrading: Intangible Assets: Computer Software and Applications: Oracle						90	110	115	
		Operational: Maintenance: Non-infrastructure: Corrective Maintenance: Planned: Computer Equipment: ICT Network and DRRS Infrastructure Maintenance & Support						3 500	3 500	1 750	
		Operational: Maintenance: Non-infrastructure: Corrective Maintenance: Planned: Computer Equipment: Security Access and Biometric System Maintenance & Support						200	200	200	
		Operational: Maintenance: Non-infrastructure: Corrective Maintenance: Planned: Machinery and Equipment: Audio Visual Repair and Maintenance						1 000	1 000	1 000	
		Operational: Maintenance: Non-infrastructure: Preventative Maintenance: Interval Based: Furniture and Office Equipment: Maintenance Furniture and Office Equipment						400	450	470	
		Operational: Municipal Running Cost						7 837	9 370	9 187	
		Operational: Typical Work Streams: Functions and Events: Events and Organisations: Events and Organisations						20	23	25	
Legal Services		Legal Services						6 976	7 535	7 747	
		Operational: Maintenance: Non-infrastructure: Corrective Maintenance: Planned: Intangible Assets: Licences and Rights: Computer Software and Applications: Support & Maintenance Contact Management Soft Ware						250	260	280	
		Operational: Municipal Running Cost						6 196	6 640	6 809	
		Operational: Typical Work Streams: Capacity Building Training and Development: Workshops Seminars and Subject Matter Training: Workshops Seminars and Subject Training						30	35	40	
		Operational: Typical Work Streams: Communication and Public Participation: By-laws Promulgation: By-Laws: Local Municipalities						450	450	455	
		Operational: Typical Work Streams: Communication and Public Participation: By-laws Promulgation: By-Laws: Nkangala						50	50	50	
Marketing Customer Relations Publicity and Media Co-ordination		Marketing Customer Relations Publicity and Media Co-ordination						4 387	4 452	4 198	
		Operational: Municipal Running Cost						2 542	2 601	2 680	
		Operational: Typical Work Streams: Communication and Public Participation: Mayoral/Executive Mayor Campaigns: State Of the District Address								570	
		Operational: Typical Work Streams: Strategic Management and Governance: Communication and Development: Communication Strategy Impleme						1 845	1 851	948	
Mayor and Council		Mayor and Council						35 623	37 979	37 546	
		Operational: Maintenance: Non-infrastructure: Corrective Maintenance: Planned: Transport Assets: Maintenance & Repairs Transport Assets						344	368	394	
		Operational: Maintenance: Non-infrastructure: Preventative Maintenance: Interval Based: Furniture and Office Equipment: Maintenance Furniture and Office Equipment						28	30	32	
		Operational: Municipal Running Cost						30 094	32 218	34 254	
		Operational: Typical Work Streams: Communication and Public Participation: Awareness Campaign						325	362	301	
		Operational: Typical Work Streams: Communication and Public Participation: Mayoral/Executive Mayor Campaigns: State Of the District Address						678	725	774	
		Operational: Typical Work Streams: Communication and Public Participation: Public Participation Meeting: Public Participation Meeting						420	450	480	
		Operational: Typical Work Streams: Community Development: Youth Projects: Youth Development: Mayoral Academic Awards						273	321	334	
		Operational: Typical Work Streams: Community Development: Youth Projects: Youth Development: Mayoral Bursary Fund						2 400	2 600		
		Operational: Typical Work Streams: Community Development: Youth Projects: Youth Development: Youth Entrepreneur Workshop						220			
		Operational: Typical Work Streams: Functions and Events: Civic Functions: Civic Functions						641	690	750	
		Operational: Typical Work Streams: Functions and Events: Special Events and Functions: Heritage function						148	159	163	
		Operational: Typical Work Streams: Functions and Events: Special Events and Functions: MUNICIPAL CLEAN AUDIT EXCELLENCE						52	56	60	
Municipal Manager Town Secretary and Chief Executive		Municipal Manager Town Secretary and Chief Executive						3 800	4 026	4 278	
		Operational: Maintenance: Non-infrastructure: Preventative Maintenance: Interval Based: Furniture and Office Equipment: Maintenance Furniture and Office Equipment						5			
		Operational: Municipal Running Cost						3 666	3 891	4 135	
		Operational: Typical Work Streams: Capacity Building Training and Development: Workshops Seminars and Subject Matter Training: Workshops Seminars and Subject Training						45	47	49	
		Operational: Typical Work Streams: Functions and Events: Events and Organisations: Events and Organisations						84	88	93	
Pollution Control		Pollution Control						3 543	3 217	3 411	
		Operational: Municipal Running Cost						2 343	2 457	2 641	
		Operational: Typical Work Streams: Environmental: Air Quality Management: Air Quality						750	760	770	
		Operational: Typical Work Streams: Strategic Management and Governance: Develop Integrated Waste Management Plan: Review of the Integrated Waste Management Plan						450			
Population Development		Population Development						14 986	15 933	16 648	
		Operational: Municipal Running Cost						9 032	9 694	10 343	
		Operational: Typical Work Streams: AIDS/HIV Tuberculosis and Cancer: Aids Day: Civil Society						20	22	24	
		Operational: Typical Work Streams: AIDS/HIV Tuberculosis and Cancer: Aids Day: DAC Meeting						34	38	43	
		Operational: Typical Work Streams: AIDS/HIV Tuberculosis and Cancer: Aids Day: HCT and VMMC campaign						1 020	1 090	1 156	
		Operational: Typical Work Streams: AIDS/HIV Tuberculosis and Cancer: Aids Day: World AIDS Day						245	259	271	
		Operational: Typical Work Streams: AIDS/HIV Tuberculosis and Cancer: Awareness and Information: Community Programs						533	597	661	
		Operational: Typical Work Streams: AIDS/HIV Tuberculosis and Cancer: Awareness and Information: Women empowerment						148	155	161	
		Operational: Typical Work Streams: Capacity Building Training and Development: Workshops Seminars and Subject Matter Training: Workshops Seminars and Subject Training						30	35	40	
		Operational: Typical Work Streams: Community Development: Child Programmes: Children Rights						108	115	127	
		Operational: Typical Work Streams: Community Development: Disability: Disability Rights						135	199	210	
		Operational: Typical Work Streams: Community Development: Elderly: Senior Citizens rights						140	158	173	
		Operational: Typical Work Streams: Community Development: Gender Development						300			
		Operational: Typical Work Streams: Community Development: Gender Development: Gender Based Violence						154	164	175	
		Operational: Typical Work Streams: Community Development: Youth Projects: Youth Development: Awareness Campaign On Teenage Pregnancy						113	120	130	
		Operational: Typical Work Streams: Community Development: Youth Projects: Youth Development: Campaign On Drugs And Substance Abuse						137	165	195	
		Operational: Typical Work Streams: Community Development: Youth Projects: Youth Development: Education Career Expo						800	910	1 030	
		Operational: Typical Work Streams: Community Development: Youth Projects: Youth Development: Host District Mayoral Cup						347	422	495	
		Operational: Typical Work Streams: Community Development: Youth Projects: Youth Development: Integrated Youth Development Strategy						510			
		Operational: Typical Work Streams: Community Development: Youth Projects: Youth Development: Youth Development Summit						330	365	415	
		Operational: Typical Work Streams: Community Development: Youth Projects: Youth Development: Youth Entrepreneur Workshop						350	395	445	
		Operational: Typical Work Streams: Sport Development: Municipal Games: SAMSRA Games						500	530	560	
		Operational: Typical Work Streams: Strategic Management and Governance: Master plan: Develop Sport Master Plan							500		

DC31 Nkangala - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	Total Project Estimate	Prior year outcomes		2017/18 Medium Term Revenue & Expenditure Framework			Project information
						Audited Outcome 2015/16	Current Year 2016/17 Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousand	4										Ward location
Property Services		Property Services						14 690	15 125	15 924	
		Operational: Maintenance: Non-Infrastructure: Corrective Maintenance: Planned: Machinery and Equipment: Audio Visual Repair and Maintenance						1 000			
		Operational: Maintenance: Non-Infrastructure: Preventative Maintenance: Interval Based: Machinery and Equipment: Maintenance and Repair Machinery and Equipment							120	120	
		Operational: Maintenance: Non-Infrastructure: Preventative Maintenance: Interval Based: Other Assets: Operational Buildings: Municipal Offices: Buildings: Aircon Maintenance						1 090	1 185	1 185	
		Operational: Maintenance: Non-Infrastructure: Preventative Maintenance: Interval Based: Other Assets: Operational Buildings: Municipal Offices: Buildings: Lift Maintenance						208	213	213	
		Operational: Maintenance: Non-Infrastructure: Preventative Maintenance: Interval Based: Other Assets: Operational Buildings: Municipal Offices: Buildings: Office Building Maintenance Nkangala DM						1 100	1 200	1 200	
		Operational: Municipal Running Cost						10 143	11 408	12 207	
		Operational: Typical Work Streams: Municipal Properties: Gardening Services						999	999	999	
		Operational: Typical Work Streams: Municipal Properties: Resonning NDM Land						150			
Risk Management		Risk Management						3 289	3 554	3 714	
		Operational: Maintenance: Non-Infrastructure: Corrective Maintenance: Planned: Intangible Assets: Licences and Rights: Computer Software and Applications: Support & maintenance Risk Management System						55	60	65	
		Operational: Municipal Running Cost						2 948	3 189	3 373	
		Operational: Typical Work Streams: Strategic Management and Governance: Risk Management: Risk Management						285	305	276	
Supply Chain Management		Supply Chain Management						3 401	3 842	4 074	
		Operational: Municipal Running Cost						3 401	3 842	4 074	
Support to Local Municipalities		Support to Local Municipalities						6 323	3 241	2 947	
		Operational: Infrastructure Projects: Existing: Upgrading: Sanitation Infrastructure: Capital Spares: Green drop upgrading						500			
		Operational: Infrastructure Projects: Existing: Upgrading: Water Supply Infrastructure: Capital Spares: Blue drop upgrading						500			
		Operational: Municipal Running Cost						2 573	2 741	2 947	
		Operational: Typical Work Streams: District Initiatives and Assistance to Municipalities: Assistance to Local Municipalities (Capacity Building): Valuation roll Emakhazeni							500		
		Operational: Typical Work Streams: District Initiatives and Assistance to Municipalities: Assistance to Local Municipalities (Capacity Building): Valuation Roll THLM						2 500			
		Operational: Typical Work Streams: Strategic Management and Governance: Master plan: Mining & Big Business Engagement strategy						250			
Tourism		Tourism						143	147	163	
		Operational: Municipal Running Cost						141	147	163	
		Operational: Typical Work Streams: Functions and Events: Special Events and Functions: Tourism Indaba						2			
Town Planning Building Regulations and Enforcement and City Engineer		Town Planning Building Regulations and Enforcement and City Engineer						18 246	13 336	14 897	
		Operational: Municipal Running Cost						5 271	5 598	6 297	
		Operational: Typical Work Streams: Capacity Building Training and Development: Workshops Seminars and Subject Matter Training: Workshops Seminars and Subject Training						25	30	35	
		Operational: Typical Work Streams: Spatial Planning: Land surveying Dr JS Moroka						300	300		
		Operational: Typical Work Streams: Spatial Planning: Land Surveying Emakhazeni						300	300		
		Operational: Typical Work Streams: Spatial Planning: Land Surveying Thembeisile Hani						300	300		
		Operational: Typical Work Streams: Spatial Planning: Land Surveying Victor Khanye							300		
		Operational: Typical Work Streams: Spatial Planning: Opening of Township Register Dr JS Moroka							650	700	
		Operational: Typical Work Streams: Spatial Planning: Opening of Township Register Emakhazeni						500	650	700	
		Operational: Typical Work Streams: Spatial Planning: Opening of Township Register Thembeisile Hani						500	650	700	
		Operational: Typical Work Streams: Spatial Planning: Property Evaluation for Procurement of Land for Integrated Human settlement Dr JS Moroka							600		
		Operational: Typical Work Streams: Spatial Planning: Property Evaluation for Procurement of Land for Integrated Human Settlement Emakhazeni							600		
		Operational: Typical Work Streams: Spatial Planning: Review of Land Use Scheme Dr JS Moroka						800		1 000	
		Operational: Typical Work Streams: Spatial Planning: Review of Land Use Scheme Emakhazeni						800			
		Operational: Typical Work Streams: Spatial Planning: Review of Land Use Scheme Thembeisile Hani						800			
		Operational: Typical Work Streams: Spatial Planning: Review of Land Use Scheme Victor Khanye						800		1 000	
		Operational: Typical Work Streams: Spatial Planning: State Land release for Integrated Human Settlement In Dr JS Moroka							500		
		Operational: Typical Work Streams: Spatial Planning: State Land release Integrated Human Settlement Thembeisile Hani							500		
		Operational: Typical Work Streams: Spatial Planning: Thim State Land Release						1 000			
		Operational: Typical Work Streams: Spatial Planning: Township Establishment for Integrated human Settlement in Dr JS Moroka								1 000	
		Operational: Typical Work Streams: Spatial Planning: Township Establishment for Integrated Human Settlement in Emakhazeni								1 000	
		Operational: Typical Work Streams: Spatial Planning: Township Establishment for Integrated Human settlement Thembeisile Hani								1 000	
		Operational: Typical Work Streams: Strategic Management and Governance: Administrative Strategy and Planning: Long Term Vision and Development Strategy						500			
		Operational: Typical Work Streams: Strategic Management and Governance: Feasibility Studies: Feasibility Study for Integrated Human Settlement Dr JS Moroka						1 200			
		Operational: Typical Work Streams: Strategic Management and Governance: Feasibility Studies: Feasibility Study for Integrated human Settlement Emakhazeni						1 200			
		Operational: Typical Work Streams: Strategic Management and Governance: Feasibility Studies: Feasibility Study for Integrated Human Settlement Thembeisile Hani						1 200			
		Operational: Typical Work Streams: Strategic Management and Governance: Government Information System (GIS) Project and Support: Procurement GIS Cadastral Data						2 500	1 465	1 465	
		Operational: Typical Work Streams: Strategic Management and Governance: Master plan: Develop District Integrated Tr							593		
		Operational: Typical Work Streams: Strategic Management and Governance: Master plan: Transport By Laws						250	300		
		Grand Total Operating Expenditure						377 279	405 215	419 103	
Parent operational (surplus)/deficit	1							3 891	31 152	39 395	

DC31 Nkangala - Contact Information

A. GENERAL INFORMATION

Municipality	DC31 Nkangala
Grade	9
Province	MP MPUMALANGA
Web Address	www.nkangaladm.gov.za
e-mail Address	mm@nkangaladm.gov.za

1 Grade in terms of the Remuneration of Public Office Bearers Act.

B. CONTACT INFORMATION

Postal address:	
P.O. Box	P O BOX 2032
City / Town	MIDDELBURG
Postal Code	1050
Street address	
Building	Nkangala District Municipality
Street No. & Name	2A Walter Sisulu Street
City / Town	Middelburg
Postal Code	
General Contacts	
Telephone number	0132492000
Fax number	0132492114

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
ID Number	7105095338083	ID Number	8902120610083
Title	Mr	Title	Ms
Name	S L Ndinisa	Name	R C Lobese
Telephone number	0132492010	Telephone number	013 249 2010
Cell number	0823708397	Cell number	0785863364
Fax number	013 249 2066	Fax number	013 249 2066
E-mail address	ndinisadl@ndm.gov.za	E-mail address	lobeserc@nkangaladm.gov.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number	6201110928080	ID Number	5410160118085
Title	Cllr	Title	Mrs
Name	L M Malatjie	Name	Susan van Buuren
Telephone number	0132492009	Telephone number	013 249 2008
Cell number	0823759696	Cell number	082 574 2861
Fax number	013 249 2056	Fax number	013 249 2087
E-mail address	vanbuurens@nkangaladm.gov.za	E-mail address	vanbuurens@nkangaladm.gov.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

D. MANAGEMENT LEADERSHIP

Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number	8111230402080	ID Number	7109270354089
Title	Ms	Title	Ms
Name	Margaret Skosana	Name	Naume Nkosi
Telephone number	013 249 2003	Telephone number	013 249 2005
Cell number	082 572 4379	Cell number	082 853 4345
Fax number	013 249 2088	Fax number	013 249 2088
E-mail address	skosanamm@nkangaladm.gov.za	E-mail address	nkosinm@nkangaladm.gov.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number	6112280048080	ID Number	8503020428087
Title	Mrs	Title	Ms
Name	A L Stander	Name	Nqobile Nkosi
Telephone number	013 249 2015	Telephone number	013 249 2014
Cell number	082 923 3277	Cell number	078 001 9882
Fax number	013 249 2087	Fax number	013 249 2114
E-mail address	standeral@nkangaladm.gov.za	E-mail address	nkosinm@nkangaladm.gov.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	6509250126087	ID Number	8312015298087
Title	Mrs	Title	Mr
Name	Lizette Prinsloo	Name	All S Mslza
Telephone number	013 249 2112	Telephone number	0132492117
Cell number	083 955 6666	Cell number	0826342521
Fax number	013 249 2114	Fax number	013 249 2114
E-mail address	prinsloem@nkangaladm.gov.za	E-mail address	msizaas@nkangaladm.gov.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	53030088084	ID Number	
Title	Mrs	Title	
Name	Neela Vala	Name	
Telephone number	0132492119	Telephone number	
Cell number	0725384762	Cell number	
Fax number	013 249 2114	Fax number	

E-mail address	valanm@nkangaldm.gov.za	E-mail address	
----------------	-------------------------	----------------	--

Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information			
ID Number			
Title			
Name			
Telephone number			
Cell number			
Fax number			
E-mail address			